

Superfund/Oil Program Implementation Manual FY 02/03

**Chapter III: Superfund Budget Planning Process And Financial
Management**

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Chapter III Superfund Budget Process and Financial Management

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CHAPTER III

SUPERFUND BUDGET PLANNING PROCESS AND FINANCIAL MANAGEMENT

III.A. INTRODUCTION

This chapter discusses the impact of the Superfund Comprehensive Accomplishments Plan (SCAP) process on the development of the outyear budget, the regional operating plan and the quarterly Advice of Allowance (AOA) process, and outlines Superfund financial management responsibilities. Provided in this chapter is general information on the Fiscal Year (FY) 02/03 response, enforcement, Brownfields and Federal facility extramural budgets including funding priorities. Also included is a comprehensive list of actions and the appropriate budget source to fund those actions.

Budget resources are categorized as programmatic and/or administrative resources. Examples of Superfund programmatic expenses are contracts for site assessment, cleanup, enforcement, regulation development support, and Congressionally directed reports. Examples of administrative expenses are staff related costs, salaries, overhead, and contracts for program evaluation support and data analysis. This chapter focuses on the programmatic budget process; it does not discuss administrative resources. The latter half of the chapter focuses on financial management including HQ and regional roles and responsibilities, the tools and systems used to track financial information, the various funding mechanisms available to EPA to support Superfund cleanup, and the cost recovery process. Finally, the last section of the chapter provides listings of the Superfund contacts in both HQ and the regions for various aspects of the budgeting and financial management process.

III.B BUDGET PLANNING AND PRIORITIES

III.B.1 Budget Development Process

The budget process is ongoing and in any given month activities may be taking place for several budget years at the same time. For instance, in FY01, the FY03 (outyear) budget is being formulated, the FY02 budget (planning year) is being reviewed and amended, and the FY01 budget (current year) is being implemented.

a. Budget Formulation (Outyear)

The budget formulation process begins in the spring, eighteen months prior to the start of the FY for which the budget is being prepared. The budget is submitted to Office of Management and Budget (OMB) approximately nine months prior to the start of that FY. This means that SCAP data existing in the third quarter of FY 01 is used to formulate the FY 03 budget request. The schedules for all response, enforcement, Brownfields and Federal facilities activities, and the planned obligations for Remedial Actions (RAs) and non time-critical removal actions reflected in CERCLIS/WasteLAN serve as the foundation for determining the dollar levels to be requested in the budget and the total level of Full-time Equivalents (FTEs) to be made available for distribution. As such, high quality site planning data are essential.

The first step in the budget formulation process consists of a thorough program characterization by HQ program offices with the participation of the lead region. This characterization groups related activities within each program area. It identifies the statutory basis for the activities, the associated resources, the type and number of outputs, the environmental outcomes derived from these activities, and the major strategic choices facing each program area.

Based on this characterization, in April 2000, for example, the OSWER and OECA strategic plans were updated and the FY 02/03 goals and priorities were presented to the Administrator. The Administrator may change the priorities based on overall Agency goals. Once a decision is made by the Administrator on the final Superfund goals, resource

needs are identified (including investments/disinvestments). The site data in CERCLIS/WasteLAN are then reevaluated to ensure that the program outputs and resource levels accurately reflect these goals.

Budget requests, reflecting both the OSWER and OECA strategic plans and the data in CERCLIS/WasteLAN, are prepared and sent to the Administrator in July/August. The Administrator makes any changes to the budget requests and passes them back to the program offices. The budget requests are revised and submitted to OMB in August. OMB makes any changes to the budget requests and passes them back to EPA in November, nine months prior to the start of the budget FY.

b. Budget Review and Planning (Planning Year)

The second phase of the budgeting process involves revising the budget to the extent possible and determining the allocation of funds for the regions for the upcoming fiscal year.

If the program offices do not agree with the budgets that are passed back from OMB, EPA initiates an appeals process in December. In mid-January, EPA prepares and submits the President's budget request. In the third quarter, HQ prepares the preliminary regional operating plan. In addition, program goals and priorities are first reviewed with the Administrator and then presented to the Regional Administrators. Generally, in the summer prior to the start of the FY, congressional hearings are held by appropriation committees on the President's Budget and action is taken to enact appropriations by the start of the fiscal year. Any increases, reductions or mandated redirections are reflected in the Agency's operating plan (generally 60 to 90 days after enactment of appropriations). In the fourth quarter, HQ reviews and analyzes regional planned financial information from CERCLIS/WasteLAN and discusses the proposed operating plan with the regions during the annual work planning sessions.

c. Budget Execution (Current Year)

Once the fiscal year begins and the appropriation is made, an operating plan is submitted to Congress for approval and a portion of the operating plan is allocated to the regions through advice of allowances (AOA). Throughout the year, utilization of funds is assessed to determine the need for remaining AOAs.

Exhibit III.1 provides a timeline of the FY 02, FY 03, and FY 04 budget/financial activities.

**EXHIBIT III.1
BUDGET TIMELINE***

Month, Year	Outyear Budget (FY 04)	Planning Year Budget (FY 03)	Current Year Budget (FY 02)
October 2001			<ul style="list-style-type: none"> • Congress appropriates dollars to the Agency • EPA submits Agency Operating Plan to Congress for approval • AA SWER and OC approve allocation of the first and second quarter portion of the AOA for the response budget (60% of Pipeline Operations AOA; straight-lined Removal AOA based on prior year's allocation, 50% for Federal facilities AOA.) • AA OECA and OC approve allocation of the first quarter and second quarter portion of the AOA for the technical enforcement case budget and the full year AOA for the legal case budget
November 2001	<ul style="list-style-type: none"> • Update to strategic plan begins 	<ul style="list-style-type: none"> • OMB passback of budget request 	
December 2001		<ul style="list-style-type: none"> • HQ appeal of the OMB budget passback 	
January 2002		<ul style="list-style-type: none"> • President's Budget submitted to Congress 	
March 2002			<ul style="list-style-type: none"> • Third quarter response AOAs and remaining enforcement AOA calculated

Month, Year	Outyear Budget (FY 04)	Planning Year Budget (FY 03)	Current Year Budget (FY 02)
April 2002	<ul style="list-style-type: none"> Annual Planning Meeting for FY04 held 	<ul style="list-style-type: none"> HQ prepares preliminary regional operating plan 	<ul style="list-style-type: none"> AA SWER and OC approve third quarter AOA for response AA OECA and OC approve final planned AOA for enforcement Mid-year assessment held to evaluate utilization of regional programmatic budgets HQ summarizes resource distribution by function and statutes
May 2002		<ul style="list-style-type: none"> Regions generate their plan Meeting with the Administrator to review program goals 	
June 2002	<ul style="list-style-type: none"> HQ pulls financial planning information from CERCLIS Investments presented to the Administrator/Regional Administrators Administrator and OC provide policy for budget formulation 	<ul style="list-style-type: none"> Regions generate their plan. HQ pulls financial planning information from CERCLIS/WasteLAN Goals and priorities presented to the Administrator/Regional Administrators 	<ul style="list-style-type: none"> Fourth quarter response AOAs calculated
July 2002	<ul style="list-style-type: none"> Superfund investment summaries submitted to the Administrator and budget proposal to OC Presentation made to Administrator/Deputy Administrator (DA) on program priorities Administrator passback 	<ul style="list-style-type: none"> HQ reviews and analyzes regional budget request 	<ul style="list-style-type: none"> AA SWER and OC approve fourth quarter response AOAs HQ pulls target/accomplishment and financial data from CERCLIS/WasteLAN for analysis of regional obligation/commitment rate

Month, Year	Outyear Budget (FY 04)	Planning Year Budget (FY 03)	Current Year Budget (FY 02)
August 2002	<ul style="list-style-type: none"> HQ pulls data from CERCLIS for the development of the budget for submission to OMB HQ develops strategy for presenting the budget to OMB HQ submits budget to OMB 	<ul style="list-style-type: none"> Congressional appropriations hearings on passback HQ/regional work planning sessions held to establish mid-year and end-of-year budget/targets and operating plan (maybe held off until first quarter time frame). 	<ul style="list-style-type: none"> HQ continues to pull target/accomplishment and financial data from CERCLIS/WasteLAN for analysis of regional obligation/commitment rate
September 2002		<ul style="list-style-type: none"> First and second quarter AOA calculated 	<ul style="list-style-type: none"> HQ continues to pull target/accomplishment and financial data from CERCLIS/WasteLAN for analysis of regional obligation/commitment rate

* Reprogramming does not take place until the Agency has an operating plan enacted by Congress.

III.B.2 Budget Structure

Program Results Code and National Program Managers

Beginning in FY 99, the Agency's budget structure began reflecting changes made in accordance with the Government Performance and Results Act (GPRA). Under the revised budget structure, resources for Superfund cleanup and response activities and the civil enforcement program are primarily found under Goal 5, objective 01, and are divided across several subobjectives (primarily 02 for response and Federal facilities response, 03 for enforcement, and 08 for Brownfields). In addition, Congress establishes Superfund spending caps in the appropriations report language. These spending caps are referred to as functions. Functions are currently defined as National Program Managers (NPM).

The Program Results Code (PRC) is the account number for the program field and is structured so it identifies the goal, objective, subobjective and NPM associated with those resources. Exhibit III.2 shows PRCs that support key program areas.

EXHIBIT III. 2
Program Results Code (PRC)

<i>Response Program</i> Removal Actions Remedial Action Pipeline Operations	50102D
<i>Federal Facility Response</i>	50102D
<i>Federal Facility Enforcement</i>	50104E
<i>Enforcement</i>	50103E
<i>Brownfields</i>	50108D

III.B.3 FY 02/03 Superfund Program Goals and Priorities

The FY 02/03 Superfund budget reflects a continued commitment to implementing GPRA with emphasis on completing construction at contaminated waste sites and maximizing PRP involvement in site cleanup.

To implement these priorities and baseline program activities, resources are being distributed in FY 02/03 to meet the following goals, which are not listed in priority order:

a. National Program Goals and Priorities

- Address cost recovery with outstanding costs greater than \$200,000 prior to SOLs (Statute of Limitations);
- Timely oversight billings;
- Focus on collecting outstanding monies due to the Fund;
- Economic redevelopment (Brownfields, environmental justice);
- Superfund site reuse;
- Worst sites first;
- Maximize PRP participation/effective and timely PRP searches;
- Increase the pace of cleanup;
- Enforcement fairness/reduce transaction costs;
- Community involvement/relations (information access, environmental justice);
- Remedy reform (expanded removal authority);
- State program development;
- Information management/data quality;
- Final site assessment decisions

b. Response Program Budget (50102D)

The response program budget provides funds for:

- Emergency and time critical removal actions to address the region's highest priority response actions at NPL and non-NPL sites to ensure that worst sites are being addressed first;
- Oversight of all RP-lead Remedial Investigation/Feasibility Study (RI/FS), Remedial Design (RD), RA, and removal projects;
- Ongoing RI/FS and RD projects;
- Five-year reviews;
- Integrated/combined assessments to eliminate the SI backlog;
- Priority regional resource needs;
- New Expanded Site Inspection (ESI)/RI/FS projects;
- New RDs;
- Listing of new sites on the NPL;
- Support activities, such as laboratory support; and
- Core Program cooperative agreements which assist states and tribes in developing infrastructure to support the federal Superfund program.

In addition, the Agency has set aside funds to be used for response actions that have been reviewed by the National Risk-Based Priority Panel. These include:

- New Non-time critical (NTC) removal actions above base removal budget;
- New RAs;
- Long-term actions at NPL sites; and
- Ongoing RA projects to construction completion.

The first priorities for response funding are classic emergencies and activities at sites that will be used to meet the national construction completion goals. Ongoing RAs, mixed funding, and mixed work projects receive priority for funding over new cleanup work. New Fund-financed cleanup work (with the exception of emergency and time-critical removal actions) will be subject to priority ranking by the National Risk-Based Priority Panel and will be screened to ensure actions have been taken to compel all appropriate PRPs to conduct the cleanup. The Panel consists of representatives from each region and HQ (OERR and OSRE) and utilizes a risk-based environmental priority setting approach. All new cleanup work is funded in sequence of national ranking, unless the AA SWER grants an exemption. Determination on whether a project represents new or existing work will be made by the Panel. New cleanup work consists of large removal actions that exceed funding levels available within a region's baseline removal budget, as well as cleanup activities at sites where no previous actions have taken place. The panel meets twice a year for evaluation of projects.

c. Enforcement Budget (50103E)

The enforcement budget is a combination of technical enforcement and legal enforcement resources. Both are funded under the OECA NPM. The enforcement case budget, both technical and legal, provides support for accomplishing the following goals and priorities:

- Addressing all cost recovery cases with total outstanding costs greater than \$200,000 for SOLs that may expire during or within six months of the budget year;
- Issuing of oversight bills in a timely fashion;
- Timely collection of Superfund accounts receivable;
- Focusing on collection of outstanding monies due to the Fund;
- Enhanced PRP searches (including those that support removal actions, orphan share determinations and de minimis settlements);
- Timely negotiations of PRP response actions;
- Maintaining ongoing litigation for response and cost recovery;
- Ensuring PRP compliance with all work and cost recovery settlements;
- Settlements with *de minimis* and de micromis parties and municipalities;
- Orphan share determinations/offers;
- Addressing requests for Prospective Purchaser Agreements (PPAs) and comfort letters, as appropriate;
- Issuing UAOs to the “largest manageable” number of PRPs; and
- Using alternative dispute resolution (including for PRP allocations and for early cost recovery case resolution).

d. Federal Facilities Response Budget (50102D)

The Federal facilities response budget provides support for response work at all NPL Federal facilities. The following activities are priorities:

- Involving communities in the cleanup decision process;
- Maintaining ongoing oversight activities; and
- Expediting response where possible.

For Fast Track cleanup of Base Realignment or Closure (BRAC) sites where oversight is needed, extramural funds can be used from this PRC.

e. Federal Facilities Enforcement Budget (50104E)

The Federal facilities enforcement budget (50104E) provides support for Federal Facility Agreement (FFA) (also known as Interagency Agreement (IAG)) negotiation activities as well as activities that ensure compliance with the FFAs. Specifically, 50104E provides support for:

- Negotiating FFAs /IAGs with Federal facilities listed on the NPL;
- Negotiating FFA/IAG amendments;
- Monitoring milestones and conducting oversight of all enforceable requirements to ensure proper implementation of signed FFA/IAG,
- Dispute resolution activities (as defined within each FFA) during FFA negotiations.

f. Brownfields Budget (50108D)

In FY 03, the grants awarded under the Brownfields Program are funded under the State and Tribal Assistance Grants (STAG) appropriation account if the President's FY 03 budget is passed by Congress. This new budget structure for Brownfields is part of the Administration's plan for implementing the new Brownfields legislation. Superfund money that was allocated, prior to FY 03, to Brownfields programs (including money that is deobligated and reobligated) may continue to be used for Brownfields programs. The Brownfields budget funds the following activities:

- Brownfields Assessment Grants to help States, Tribes, and local governments perform environmental assessments at brownfields properties;
- Brownfields Cleanup Revolving Loan Fund grants to establish local loan fund to clean up brownfields properties;
- Brownfields Cleanup grants to directly fund the clean up of brownfields properties;
- Job Training and Workforce Development grants;
- Targeted Brownfields Assessments (TBAs) at Brownfields properties, especially those without access to an EPA Brownfields Assessment Grant. Due to the passage of the new Brownfields law (Public Law 107-118) and the new 03 funding structure, EPA will have authority under CERCLA 104(k)(2) (A)(ii) to perform Federal-administered TBA's via contract with funding from one of the earmarks in the STAG appropriation. The Agency can also fund states and tribes to perform State or Tribal-administered TBA's under CERCLA 128(a) with STAG appropriations from the other STAG earmark, if the States and tribes choose to use their CERCLA 128(a) grant for that purpose.
- Technical assistance, research and training grants to facilitate Brownfields Revitalization.
- Establishing and enhancing state and tribal response programs.
- Funding for Brownfields grants will be provided under the authority of CERCLA 104(k) and 128(a) from new appropriations from the State and Tribal Assistance Grants (STAG) appropriation account, not the Superfund account. EPA's administrative costs for the program will come from the Environmental Programs and Management (EP&M) appropriation account.

- Superfund money, from prior to FY 03, that was allocated to Brownfields Voluntary Cleanup Programs or Targeted Brownfields Assessments (including money that is deobligated and reobligated) may continue to be used in Superfund Core Program Cooperative Agreements.

III.C. REGIONAL OPERATING PLAN AND ADVICE OF ALLOWANCE DEVELOPMENT

III.C.1 Developing the Regional Operating Plan and the SCAP Process

SCAP is an acronym for the Superfund Comprehensive Accomplishments Plan. The term SCAP is used to refer to both the annual work planning process for projecting accomplishments for a subject fiscal year and for the accomplishment reporting mechanism.

Regions are required to plan their obligations in CERCLIS/WasteLAN within the program-specific allowances. Planned obligations for regional activities must fall within the total identified budget levels, and should be shown in CERCLIS/WasteLAN by selecting “approved” from the Funding Status drop down list associated with the appropriate AOA category on the Budget Allowance Detail Backup screen. Funding needs above the HQ proposed total budget level must be designated as “alternate.” This will allow HQ to see the regional funding priorities, the activities the region would like to conduct with the budget reserve, the activities that will not be performed as a result of lack of funds, and provide the information needed for any supplemental funding requests.

Final budgets will be developed upon completion of the work planning meetings between HQ and the regions, usually held near the start of each fiscal year. The Operating Plan for each fiscal year is based on the final SCAP plans developed in preparation for, and refined during, the work planning sessions. Though regions are required to operate within their final negotiated annual operating budgets, adjustments within this budget can be made during the FY.

Prior to the beginning of the FY, each region will be given a proposed operating plan allocation for removal, remedial, enforcement, Brownfields and Federal facility programs. A region will not receive funds above its annual operating budget unless a SCAP amendment/change request has been approved by HQ. The “approved” regional budget must balance with the sum of actual obligations, open commitments to date, and remaining planned resources (see Regional SCAP Reports 4R, 4D, 4F and 4E) or the entire AOA will not be approved.

To the maximum extent possible, regions should plan for mixed funding/mixed work requirements prior to the development of the annual regional budget.

III.C.2 Advice of Allowance Procedures

The AOA is based on the Operating Plan which identifies projected obligations for each quarter of the FY. Funds available for obligation, however, are limited to projected needs for the upcoming quarter (two quarters for Enforcement). In FY 02/03, OECA will also take into consideration the degree to which each regions expenditures are site-specific in developing the AOA for the second half of the FY.

Superfund response resources are allocated and tracked separately from other Agency funds. For this reason, the budget for Response (50102D -Respond to Superfund Hazardous Waste Sites) is distributed using a unique AOA account code (a one-letter designator in the fifth position of the AOA code) for each allowance. Resources designated for Superfund Enforcement (50103E) do not have an AOA identifier at this time.

Within the SCAP process, obligations are planned either site-, project-, OU-, or non-site-specifically. Some planned obligations are associated with specific site activities, while other planned obligations are estimates of total funding

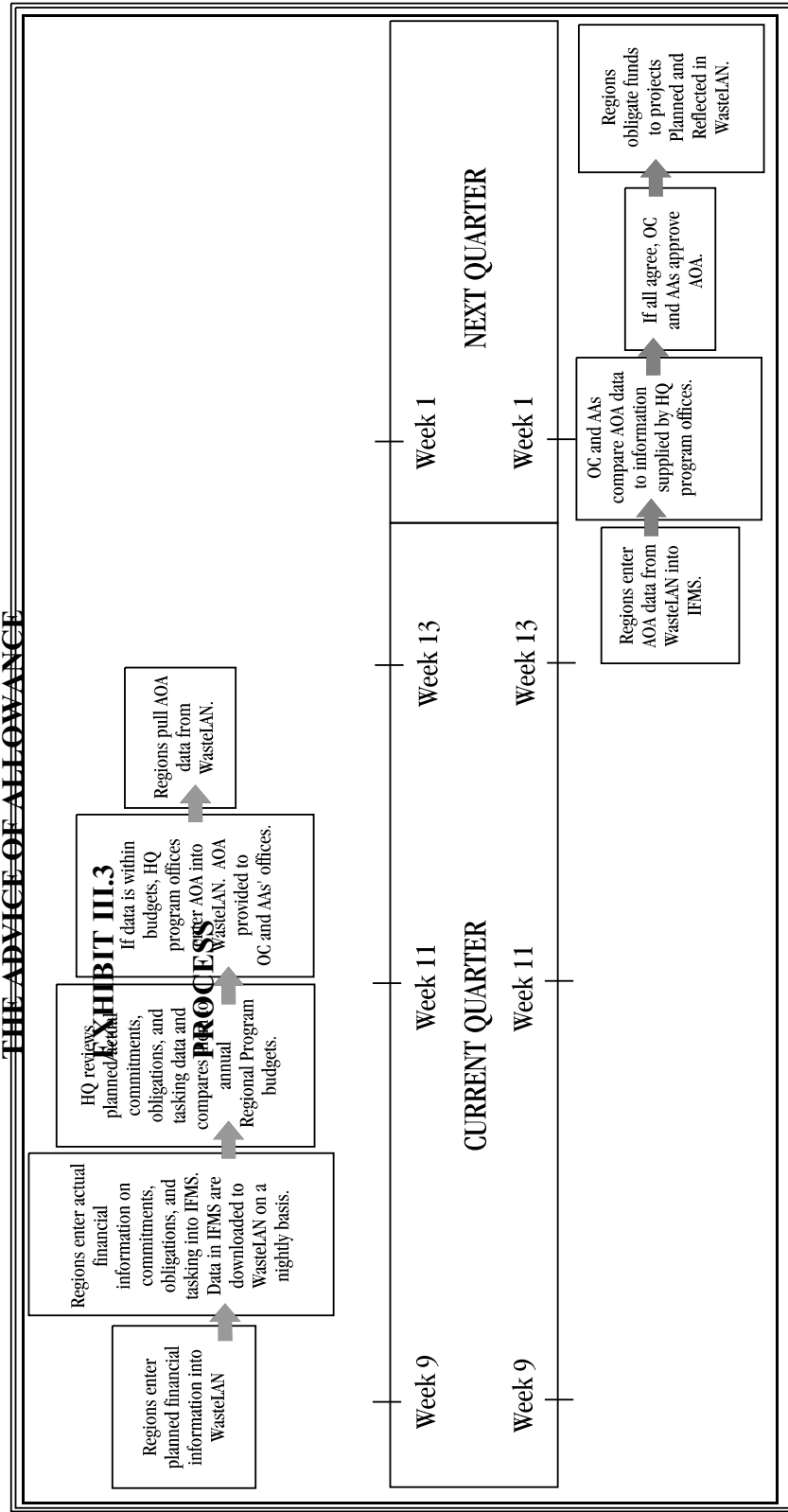
required for an activity within a region (i.e., contract bulk funding). The CERCLIS/WasteLAN database has been designed to accommodate site- and non-site specific planning. Regions should be certain all their extramural funding needs are reflected in CERCLIS/WasteLAN such that there is a crosswalk between the CERCLIS/WasteLAN planned financial data and the regional AOA. Regions should plan site specifically to the maximum extent practicable.

The planned obligations identified through the SCAP process are the basis for the AOA approval by the Office of the Comptroller (OC) and the AA SWER or the AA OECA. No money will be issued to the regions through the AOA process unless the appropriate project-specific obligation and open commitment data are reflected in CERCLIS/WasteLAN (use SCAP-4D/4E/4R/4F Reports).

After discussions with the regions to clarify questions or issues and ensure that the regional budget was not exceeded, HQ will enter the AOAs into CERCLIS/WasteLAN two weeks before the end of the quarter. Regions must pull these reports from CERCLIS/WasteLAN and enter these amounts into IFMS. The one exception to this process pertains to first quarter allowances. Because first quarter allowances are entered into IFMS by HQ, regional personnel do not have to pull the reports from CERCLIS/WasteLAN or enter the amounts into IFMS for the first quarter.

The AAs and their staff, in conjunction with OC, review the funding levels entered into IFMS by the region and compare them to the AOA amounts generated by the HQ program offices. If the two agree, within three working days after the start of the quarter, the HQ OC Budget Division, and the AAs and their staff approve the AOA in IFMS, and the funds are available for obligation. If the AOA entered into IFMS by the regions does not agree with the AOA entered in CERCLIS/WasteLAN by HQ, IFMS will not be approved. Only projects planned in CERCLIS/WasteLAN can be funded by the AOA. Regional Budget Coordinators should work closely with their Regional finance office on the entry of the correct AOA into IFMS. These schedules may be revised if the third quarter AOA is issued early or, if the region requests and HQ approves, an advance on their fourth quarter AOA. (See Exhibit III.3 The Advice of Allowance Process)

EXHIBIT III. 3
THE ADVICE OF ALLOWANCE PROCESS



The HQ program offices and OC Budget Division review weekly IFMS obligations against the AOA. If a region exceeds any of the allowances, or a site-specific RA allocation, the HQ OC Budget Division will notify the region and request resolution of the overcommitment/overobligation. The region then has until the end of the current month to rectify the overcommitment/overobligation or shut down procedures will be initiated. If the region does not submit a change request, decommit or deobligate funds, or effect corrections in IFMS as necessary, the HQ Budget Division will initiate reprogramming from the region's regular allowance. Repeated violations of site or allowance allocations may result in partial or total withdrawal of the region's site allowance.

As is standard Agency policy, if a region exceeds either the regular or site allowance, the HQ OC Budget Division will withdraw obligation authority in accordance with existing procedures. During the last quarter of the year, the HQ OC Budget Division will work with the regions, OSWER, and OECA as necessary to ensure that all allowances and obligations are aligned prior to year-end closing.

If a region receives funds in their AOA which were not obligated during the quarter received, the relevant planned obligation data in CERCLIS/WasteLAN must be changed, or the amount must be placed in the contingency account. At the end of each quarter, HQ will review outstanding commitments, obligations, the contingency account, and planned obligation data. If AOA funds were not committed or obligated and the planned obligation data were not changed, HQ will take the following actions:

- Reduce the next quarter's AOA for Pipeline Operations or Federal facility by the amount that was not committed or obligated; or
- Request that regions follow the OC's change request procedures to return RA funds to HQ.

III.C.3 FY 02/03 Regional Operating Plan and AOA Distribution

The FY 02/03 Regional Response, Federal facilities, Brownfields, and Enforcement budgets will be developed and allocated as follows.

- **Response Budget (Removal, Pipeline Operations and Remedial Action Allowances)** - Each region's base response budget consists of funds from: 1) the straight-lined Removal AOA (based on the prior year's allocation) and 2) 60 percent of its portion of the Pipeline Operations AOA [based on the average of FY 01 (actual), FY 02 (planned) for the allocation in FY 02 and FY 02 (actual) and FY 03 (planning) financial data, taking into consideration negotiated commitments for the FY 03 allocation]. This portion of the Pipeline Operations budget is distributed in the first quarter. The remaining 40 percent for the Pipeline Operations AOA will be allocated during the third (20 percent) and fourth (20 percent) quarters based on the ability of the region to contribute to the GPRA response program performance targets for the year and budget utilization rates.
- **Federal Facilities Budget** - Each region will receive 50% of their portion of the budget during the first quarter and the remainder during the third quarter. If a region has a low obligation rate, discussions will be held prior to third quarter distribution as to whether there is a need for the remainder of the funds.
- **Enforcement Budget (technical and legal allowance)** - The initial operating budget will be based on historical utilization (i.e., outlays) rates over the last three years, adjusted to consider planned funding needs and negotiated targets. In addition, prior year enforcement support contract carryover will be considered in the operating budget formulation as a source for funding planned needs. In the first quarter, 60 percent of the region's portion of the enforcement budget will be allocated. The remainder will be allocated in the third quarter, although adjustments may be made based on utilization rates and planned needs. In addition, as noted

earlier, OECA will consider the degree to which regional expenditures are site specific in distributing the AOA for the second half of the FY.

- **Brownfields Budget** - Each region will receive funding for the following: 1) assessment, Brownfields cleanup, revolving loan fund, and job training pilot projects awarded based on a competitive national selection process; 2) supplemental assessment pilot funding based on regional and HQ evaluation of pilot performance since the initial award was made; 3) State Voluntary Cleanup program funding based on regional negotiations with States and Tribes; and 4) Targeted Brownfields Assessment funding based on regional negotiations with States and Tribes. Funding is distributed to the regions based on the pilot projects selected and is provided to the regions on a continual basis throughout each quarter depending on pilot award.

III.C.4 AOA Utilization

Traditionally, the AOA obligation rate through the first two quarters of the FY has been low. As a result, HQ has implemented the following measures to improve performance:

- **Response** - Regions will not receive their third quarter AOA for a specific response category unless the commitment/obligation rate is 50 percent or greater in that AOA category. For example, if the commitment/obligation rate for one response allowance (i.e., Pipeline Operation) is 35 percent while the rate for another (i.e., Removals) is 65 percent, the third quarter Removal AOA would be issued, but the site Pipeline Operations AOA would not be issued.
- **Enforcement** - Regions receive their operating budget in two advices. The second advice is allocated in the latter half of the fiscal year based on regional performance and budget utilization rates.

HQ will continue to assist the regions to facilitate the prompt obligation of funds. An effort will be made to increase the obligation rate by providing third quarter allowances to regions in advance. Depending on whether a region has achieved the above-cited criteria, regions can request advances on their fourth quarter AOAs. HQ will provide allowance/obligation comparison reports to the regions for review on a monthly basis.

For those regions that continue to have a low rate of commitment/obligation/tasking, OSWER and OECA will renegotiate the region's operating plan for the remainder of the year at mid-year in April/May. This negotiation could potentially result in a reduction in the region's annual budget.

III.C.5 Deobligating Prior Year Funds

Another potential source of funding are obligations made in prior years where all payments have been made, the obligation is inactive and there remains an unliquidated balance. Once it has been determined by the appropriate official that the unliquidated obligation is not needed, that amount may be deobligated. As a no-year appropriation, Superfund dollars which are obligated before the end of a fiscal year and deobligated in a subsequent year may be recovered by the Agency and obligated again in that same year. These funds are reapportioned to the Agency by OMB and reissued to the Allowance Holders through a process called recertification. All recertified funds must be obligated within the fiscal year of deobligation.

Each year the Annual Planning and Budget Division in the Office of the Chief Financial Officer issues the Superfund Deobligation Guidance. It explains the general procedures for deobligation of funds and the specific procedures as required by the NPM for the recertification of funds.

The deobligation of prior year funds is a good fiscal management practice and one which helps offset shortfalls in the Superfund budget. Regions should actively pursue deobligation of prior year funds. Projects prime for deobligation include Interagency Agreements (IAGs) with the U.S. Army Corps of Engineers (USACE) where the projects have been completed, Fund-lead RAs taken over by the PRPs, and Fund-lead RAs where the actual construction contract award and oversight costs will be significantly less than the funds obligated. Regions may request that deobligated funds be recertified and returned to the region to address budget shortfalls. HQ will work with the OC to ensure that any funds deobligated are returned to the region through the recertification process following the guidelines established in the Superfund Deobligation Policy.

III.C.6 Contingency Accounts

A non-site specific remedial contingency account is available in CERCLIS/WasteLAN. The remedial contingency account cannot be used for developing regional budgets. It can only be used during the operating year for “holding” remedial response funds made available:

- As a result of PRP take overs or lead changes between remedial phases;
- By RD bids coming in under projected amounts; or
- In situations where the actual obligations were less than planned obligations.

As the region identifies uses for these funds, the contingency account must be reduced and the site-specific planned/actual obligations must be entered. The funds in the contingency account will be reviewed by HQ at mid-year and throughout the third and fourth quarters.

If a region has a funding request during the year that was unplanned, the following approach should be followed in identifying funding sources:

- As a first step, regions should determine if funds are available in the contingency accounts that can be redirected within or between allowances to perform the action;
- If no contingency funds are available, funds planned for obligation in future quarters (within the region’s annual budget) that will not be used as originally planned should be tapped;
- After mid-year, funds made available within the annual regional budget as a result of the mid-year or third/fourth quarter adjustment process should be used; and
- If necessary, regions may request an increase in their annual budget through the redirection of funds made available as a result of mid-year or third/fourth quarter adjustments in other regions.

III.C.7 Budget Object Classes

Resources are used for funding programmatic needs and are divided into several different budget object classes (BOC). This includes Programmatic Contracts and Interagency Agreements (IAGs) - BOC 32; Grants and Cooperative Agreements - BOC 41; and Programmatic expenses - BOC 29. In addition, Site-Specific Travel - BOC 28 is also funded out of programmatic dollars.

Site-specific travel is traditionally managed as an administrative expense. In the Superfund budget structure, site-specific travel is considered a programmatic expense. As such, program dollars can be used to fund site-specific travel. Regions can use up to \$150,000 or 0.5 percent (whichever is greater) of their Pipeline Operations allowance to support site-specific travel. Regions need to prioritize their program funding needs since dollars for site-specific travel must

come out of the regional programmatic budget allocation. Funds may be reprogrammed between object classes without HQ approval. HQ will not increase a region's budget or AOA to replace extramural funds used for site-specific travel.

III.C.8 Flexibility Within and Between Allowances

Regions are required to operate within their quarterly AOA and their annual regional budget. Regions are responsible for managing the funds issued in the AOA, and for operating within budget ceilings, floors, and other restrictions. In all cases, a SCAP adjustment is necessary whenever funds are redirected/reprogrammed from their planned use. A change request must be approved by HQ before funds can be reprogrammed to activities outside the allowance. HQ approval generally will be given for the redirection of unused funds for Agency priorities. For further information on the national budget/agency priorities, see "The National Budget Priorities" Section earlier in this chapter.

a. Remedial Action Allowance

The funding for RAs and NPL non-time-critical removal actions ranked by the National Risk-Based Priority Panel are held in a reserve account for national distribution and issued site-specifically when the schedules in CERCLIS/WasteLAN indicate the site is ready for funding and HQ has been notified. Funding for ongoing projects, long-term response action (LTRA), and five-year reviews may be reprogrammed by the regions. RA funds made available as a result of bids coming in below expected amounts will be returned to HQ for funding of other priority RA projects. In some cases, HQ may recommend that the region retain the funds to support unanticipated cost escalations for RAs. In situations where the PRPs settle after the AOA is issued, remaining funds in the AOA must be sent back to HQ through a change request. RA funds cannot be moved into the Pipeline Operations AOA. If the site lead changes from Fund to PRP prior to obligating the funds, the RA allowance must be returned to HQ; separate provisions should be made to make adjustments to the Pipeline Operations allowance to fund oversight of the PRP RA. In the situation where the PRPs take over after the obligation of funds for an RA, the program office will need to work with the regional Financial Management Office (FMO) to revise the Account Number, since the Agency is acting in an oversight role instead of performing the response action. The funds that will not be needed for oversight should be deobligated.

b. Pipeline Operations Allowance

Regions may redirect funds within the Pipeline Operations Allowance to meet site or activity priorities. Funds saved within the Pipeline Operations allowance as a result of a settlement or where actual costs are lower than estimated will generally stay within the region. These funds may be used within the allowance for other projects. Funds from the Pipeline operations allowance may be moved to the Removal or Remedial Action allowances. Regions are allowed to redirect funds in the Pipeline Operations AOA to accommodate deficient PRP projects.

c. Removal Allowance

Funds may be redirected within the Removal allowance. However, it is important to note that, generally, funds cannot be shifted out of the Removal allowance.

d. Enforcement Allowance

Funds may be redirected within the enforcement allowance only to other enforcement projects.

e. Federal Facilities Allowance

Funds cannot be shifted into or out of the Federal facility allowance.

f. Federal Facilities Enforcement Budget (50104E)

Funds cannot be shifted out of the Federal facility account.

g. Brownfields Allowance

Funds cannot be shifted into or out of the Brownfields allowance.

III.C.9 AOA Change Request Procedures

In some situations, a change request is required as a result of regional changes to SCAP. Exhibit III.4 identifies flexible funding and other situations where an AOA change request is required. Exhibit III.5 describes the procedures to be followed in each of these situations. HQ will not approve a change request unless CERCLIS/WasteLAN is revised to reflect the change.

Change requests are electronically transferred to HQ through IFMS. The following information should be provided for a change request:

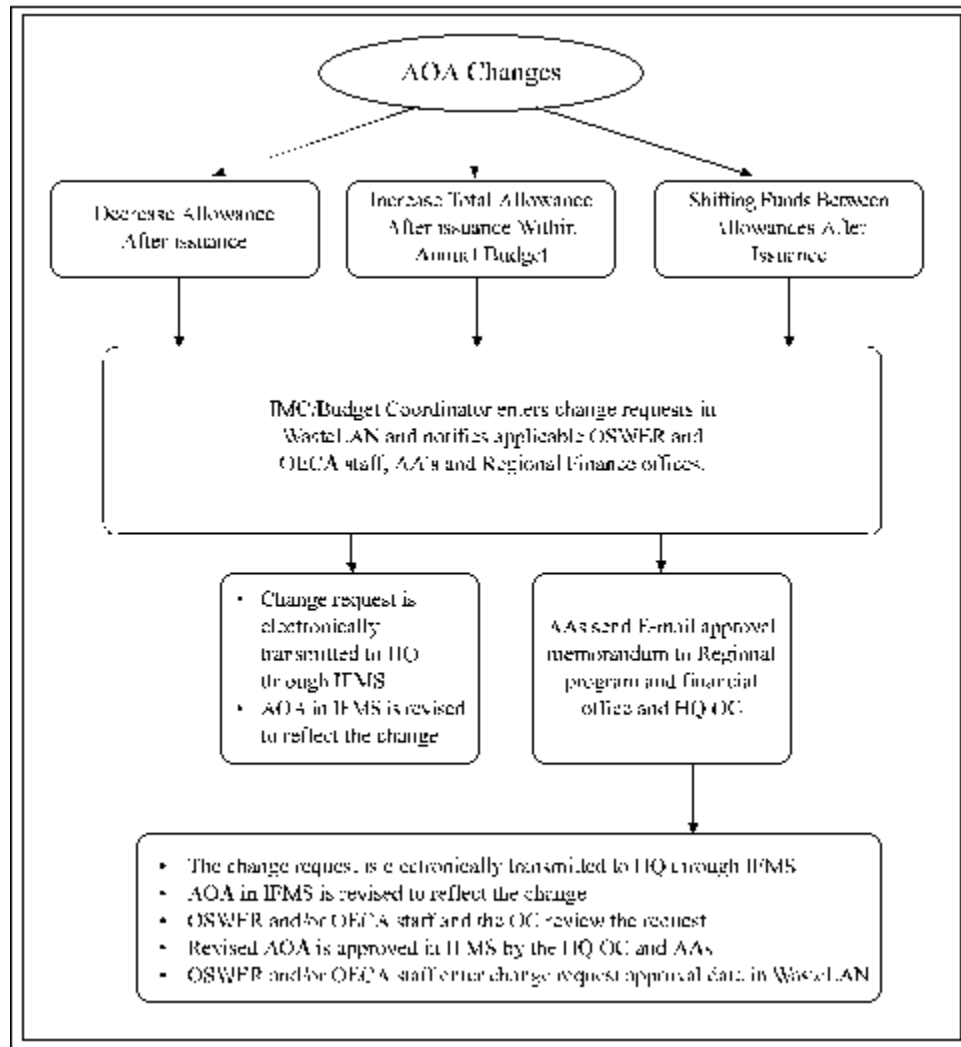
- Purpose/justification;
- Amount;
- Site name and Site Spill Identification (S/SID) if allowance is issued site-specifically;
- Program Results Codes (50103E-enforcement, 50102D-response/Federal facility, 50104E-Federal facility enforcement, or 50108D-Brownfields; and
- Allowance that is being increased and/or allowance that is being decreased.

If the change request is a reprogramming of funds between allowances, the net change should equal zero. The change request must be transmitted by authorized personnel in the Region's financial office. The site-specific record in CERCLIS/WasteLAN should be revised when the change request is transmitted. Regions should not initiate any obligations against the change until the OC and AA SWER or AA OEC A approve the revised AOA. Change requests generally take two weeks to process and approve. There is a \$500,000 limit for reprogramming between program results codes (per action), and the request must be approved by the OC.

EXHIBIT III.4
CHANGE REQUEST REQUIRED

Change Request Situation	Procedures in Exhibit III.5 to be Followed
<ul style="list-style-type: none"> • Allocation transfer IAGs • Transfer funds to other entities within EPA • Shifting funds (where allowable) between allowances after issuance • Increase total quarterly allowance after issuance (within annual budget) • Decrease total quarterly allowance after issuance • Increase RA funding after allowance is issued • Decrease RA funding after allowance is issued • Decrease RA funding as a result of PRP takeover • New RA funding after allowance is issued 	<ul style="list-style-type: none"> • Decrease allowance after issuance • Decrease allowance after issuance • Shifting funds between allowances after issuance • Increase total allowance after issuance (within annual budget) • Decrease allowance after issuance • Increase total allowance after issuance (within annual budget) • Decrease allowance after issuance • Decrease allowance after issuance • Increase total allowance after issuance (within annual budget)

EXHIBIT III.5
AOA CHANGE PROCESS PROCEDURES



III.C.10 Budget Sources and Associated Action Codes

Exhibit III.6 identifies the major actions and the appropriate budget source (depending on the project/action lead) for planned obligations, as well as the AOA category under which each action falls.

EXHIBIT III.6
WHO PAYS FOR WHAT

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Administrative Records (Project Support)	AR	Site-specific only (S)	CG, EP, F, S, TR, MR FF FE, SE	Pipeline Operations Federal Facility Response Enforcement
Aerial Survey	AS	Site-specific and site-related (ZZ) only (R)	CG, EP, F, PS, RP, S, TR, MR FF	Pipeline Operations Federal Facility Response
Alternative Dispute Resolution	AD	Site-specific, site-related (ZZ), and non-site (B)	CG, TR, F, PS, S, EP, SE, FE	Pipeline Operations Enforcement
Brownfields Assessment Pilots and Showcase Communities	NY	Non-site-specific only (N)	F	Brownfields
Brownfields Capitalization of Revolving Loan Funds	OL	Non-site-specific only (N)	F	Brownfields
Brownfields General	BZ	Site-specific, site-related (ZZ), and non-site (B)	F	Brownfields
Brownfields Environmental Justice	OK	Non-site-specific only (N)	F	Brownfields
Brownfields Job Training/Workforce Development	OJ	Non-site-specific only (N)	F	Brownfields
Brownfields Site-Specific Voluntary Cleanup Program	NZ	Site-specific, site-related (ZZ), and non-site (B)	F	Brownfields
Brownfields State Voluntary Cleanup Programs	HC	Non-site-specific only (N)	F	Brownfields
Brownfields Targeted Brownfields Assessment	ON	Site-specific and site-related (ZZ) only (R)	F, S, EP, TR FF	Brownfields
Brownfields Technical Assistance/Outreach/Research	OA	Non-site-specific only (N)	F	Brownfields
Brownfields Technical Support to Tribes	OI	Non-site-specific only (N)	F	Brownfields
Bulk Funding Obligations	WQ	Site-specific, site-related (ZZ), and non-site (B)	F FF FE	Pipeline Operations Federal Facility Response Enforcement
Claim in Bankruptcy Proceedings	CB	Site-specific only (S)	FE	Enforcement

**EXHIBIT III.6
WHO PAYS FOR WHAT**

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Combined PA/SI	NX	Site-specific and site-related (ZZ) only (R)	EP, F, S, TR, FF	Pipeline Operations, Federal Facility Response
Compliance Enforcement	UZ	Site-specific only (S)	FE, SE	Enforcement
Contract Program Management (Administrative)	QC	Site-specific, site-related (ZZ), and non-site (B)	F	Pipeline Operations
Cost Recovery Decision Document	DD	Site-specific only (S)	FE	Enforcement
Cost Recovery Negotiations	NE	Site-specific only (S)	FE, SE	Enforcement
Deletion from NPL	ND	Site-specific only (S)	F, EP	Pipeline Operations
Design Assistance	DA	Site-specific only (S)	EP, RP, S, TR, MR, PS, F FF	Pipeline Operations Federal Facility Response
Ecological Risk Assessment	JF	Site-specific only (S)	EP, S, F, MR, TR FF	Pipeline Operations Federal Facility Response
Enforcement Contract Management	TM	Site-specific, site-related (ZZ), and non-site (B)	FE	Enforcement
Engineering Evaluation/Cost Analysis	EE	Site-specific only (S)	CG, EP, PS, F, S, TR, MR, RP, SA, SS, ST FF	Pipeline Operations Federal Facility Response
ESI/RI	SS	Site-specific only (S)	F, S, TR, EP FF	Pipeline Operations Federal Facility Response
ESI (Expanded Site Inspection)	ES	Site-specific only (S)	EP, F, S, TR	Pipeline Operations
Federal Facilities and BRAC General Support and Management	TX	Non-site-specific only (N)	FF	Federal Facility Response
Federal Facility Community Involvement	LZ	Site-specific only (S)	FF	Federal Facility Response
Federal Facility Docket	GA	Site-specific only (S)	FF	Federal Facility Enforcement
Federal Facility ESI Review	TZ	Site-specific and site-related (ZZ) only (R)	F, S, EP, TR, FF	Pipeline Operations Federal Facility Response
Federal Facility FS	NI	Site-specific only (S)	FF	Federal Facility Response
Federal Facilities Oversight	OX	Site-specific only (S)	FF	Federal Facility Response

EXHIBIT III.6
WHO PAYS FOR WHAT

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Federal Facility PA Review	RX	Site-specific and site-related (ZZ) only (R)	F, S, EP, TR, FF	Pipeline Operations Federal Facility Response
Federal Facility RA	LY	Site-specific only (S)	FF	Federal Facility Response
Federal Facility RD	LX	Site-specific only (S)	FF	Federal Facility Response
Federal Facility Removal	LV	Site-specific only (S)	FF	Federal Facility Response
Federal Facility RI	NH	Site-specific only (S)	FF	Federal Facility Response
Federal Facility RI/FS	LW	Site-specific only (S)	FF	Federal Facility Response
Federal Facility SI Review	TY	Site-specific and site-related (ZZ) only (R)	F, S, EP, TR, FF	Pipeline Operations Federal Facility Response
Final Listing on NPL	NF	Site-specific only (S)	EP, F	Pipeline Operations
Five Year Remedy Assessment	FE	Site-specific only (S)	EP, F, S, MR, TR, PS FF	Remedial Action Federal Facility Response
Forward Planning /Redevelopment/ Reuse	FM	Site-specific only (S)	F	Pipeline Operations
Fund FS	FS	Site-specific only (S)	EP, F, S, PS, TR, SA, SS, ST	Pipeline Operations
Fund LTRA	LR	Site-specific only (S)	EP, F, S, TR, SA, SS, ST	Remedial Action
Fund RA	RA	Site-specific only (S)	EP, F, S, TR, SA, SS, ST	Remedial Action
Fund RI	RI	Site-specific only (S)	EP, F, S, TR, SA, SS, ST	Pipeline Operations
Fund Combined RI/FS	CO	Site-specific only (S)	F, S, TR, SA, SS, ST	Pipeline Operations
Fund Removal	RV	Site-specific only (S)	CG, EP, F, S, TR, SA, SS, ST, SG	Removal
General Enforcement	GE	Non-site-specific only (N)	FE	Enforcement
Generic PA/SI	QB	Site-specific and site-related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facility Response
General Support and Management	BM	Non-site-specific only (N)	F	Pipeline Operations

EXHIBIT III.6
WHO PAYS FOR WHAT

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Groundwater Monitoring - Post ROD	GM	Site-specific only (S)	EP, F, MR, PS, RP, S, TR FF	Pipeline Operations Federal Facility Response
Health Assessment	HA	Site-specific only (S)	EP, F, S FF	Pipeline Operations Federal Facility Response
HRS Package	HR	Site-specific only (S)	EP, F, S	Pipeline Operations
Human Health Risk Assessment	ED	Site-specific only (S)	EP, F, MR, PS, RP, S, TR FF	Pipeline Operations Federal Facility Response
Information Mgt Support	IJ	Site-specific , site-related (ZZ), and non-site (B)	F FE FF	Pipeline Operations Enforcement Federal Facility Response
Integrated Assessment	EA	Site-specific and site- related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facility Response
Integrated Assessment Combined PA/SI	OU	Site-specific and site- related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facilities Response
Integrated Assessment ESI	OY	Site-specific and site- related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facilities Response
Integrated Assessment ESI/RI	OV	Site-specific and site- related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facilities Response
Integrated Assessment HRS Package	OZ	Site-specific and site- related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facilities Response
Integrated Assessment PA	PX	Site-specific and site- related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facilities Response

EXHIBIT III.6
WHO PAYS FOR WHAT

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Integrated Assessment SI	QJ	Site-specific and site-related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facilities Response
Laboratory Support	LA	Site-specific, site-related (ZZ), and non-site (B)	F FE FF	Pipeline Operations Enforcement Federal Facility Response
Legal Review and Analysis (for intramural, legal staff only)	PS	Site-specific and site-related (ZZ) only (R)	FE	Enforcement
Litigation – Generic	LT	Site-specific only (S)	FE, SE	Enforcement
Local Government Reimbursement	EV	Site-specific only (S)	F	Pipeline Operations
Multi-Site Cooperative Agreement	MS	Site-specific and site-related (ZZ) only (R)	EP, SE FF F, S	Enforcement Federal Facility Response Pipeline Operations
Negotiation - Generic	NG	Site-specific only (S)	FE, SE	Enforcement
Negotiations – RD/RA	AN	Site-specific only (S)	FE, SE	Enforcement
Negotiations – Removal	RN	Site-specific only (S)	FE	Enforcement
Negotiations – RI/FS	FN	Site-specific only (S)	FE, SE	Enforcement
Negotiations – IACs	IN	Site-specific only (S)	FE, SE FE	Enforcement Federal Facility Enforcement
Non-NPL PRP Search	RP	Site-specific and site-related (ZZ) only (R)	EP, FE, SE	Enforcement
NPL PRP Search	NS	Site-specific only (S)	EP, FE, SE	Enforcement
Operations and Maintenance	OM	Site-specific only (S)	TR, MR, RP, PS, S, SS FF	Pipeline Operations Federal Facility Response
PA (Preliminary Assessment)	PA	Site-specific and site-related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facility Response
Partial Deletion	GR	Site-specific only (S)	EP, F	Pipeline Operations

**EXHIBIT III.6
WHO PAYS FOR WHAT**

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Pre-CERCLIS Screening	HX	Site-specific and site-related (ZZ) only (R)	F, S, TR	Pipeline Operations
			FF	Federal Facility Response
Preparation of Cost Documentation	PC	Site-specific only (S)	FE, SE	Enforcement
Proposal to NPL	NP	Site-specific only (S)	EP, F,	Pipeline Operations
Prospective Purchaser Assessments	QX	Site-specific only (S)	FE	Enforcement
PRP Community Involvement	EL	Site-specific only (S)	FE, SE, CG	Pipeline Operations
PRP FS	NK	Site-specific only (S)	RP, PS, MR	Pipeline Operations
PRP LTR	ME	Site-specific only (S)	RP, PS, MR	Pipeline Operations
PRP RA	BF	Site-specific only (S)	RP, PS	Pipeline Operations
PRP RD	BE	Site-specific only (S)	RP, PS, MR	Pipeline Operations
PRP Remedial Investigation	NA	Site-specific only (S)	RP, PS, MR	Pipeline Operations
PRP Removal	BB	Site-specific only (S)	RP, PS, MR	Removal
PRP RI/FS	BD	Site-specific only (S)	RP, PS, MR	Pipeline Operations
RCRA Facility Assessment	AA	Site-specific and site-related (ZZ) only (R)	F, S, PS, TR, CG, EP	Pipeline Operations
			FF	Federal Facility Response
Real Property Acquisition	RL	Site-specific only (S)	F, S	Pipeline Operations
Records Management	SW	Site-specific, site-related (ZZ), and non-site (B)	F	Pipeline Operations
			FE	Enforcement
			FF	Federal Facility Response
Remedial Contract Management	JU	Site-specific, site-related (ZZ), and non-site (B)	F	Pipeline Operations
Remedial Community Involvement	CR	Site-specific only (S)	EP, F, S, TR	Pipeline Operations
Remedial Design	RD	Site-specific only (S)	EP, F, S, TR, SA, SS, ST	Pipeline Operations
Remedial Support and Management	BO	Non-site-specific only (N)	F	Pipeline Operations

EXHIBIT III.6
WHO PAYS FOR WHAT

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
Removal Assessment	RS	Site-specific and site-related (ZZ) only (R)	CG, EP, MR, RP, PS, F, S, TR FF	Pipeline Operations Federal Facility Response
Removal Community Involvement	RC	Site-specific only (S)	CG, EP, RP, PS, F, S, TR, MR	Pipeline Operations
Removal Contract Management	EZ	Site-specific, site-related (ZZ), and non-site (B)	F	Pipeline Operations, Removal
Removal/Remedial Contract Management	JT	Site-specific, site-related (ZZ), and non-site (B)	F FF	Pipeline Operations Federal Facility Response
Removal Support and Management	BN	Non-site-specific only (N)	F	Pipeline Operations, Removal
Removed from Proposed NPL	NR	Site-specific only (S)	EP, F	Pipeline Operations
Research & Development	BG	Site-specific and site-related (ZZ) only (R)	F, S	Pipeline Operations
Section 104(e) Ref Litigation (site access)	SF	Site-specific only (S)	FE, SE	Enforcement
Section 106 Litigation	SX	Site-specific only (S)	FE, SE	Enforcement
Section 106/107 Litigation	CL	Site-specific only (S)	FE, SE	Enforcement
Section 107 Litigation	SV	Site-specific only (S)	FE, SE	Enforcement
SEE Program	SM	Site-specific, site-related (ZZ), and non-site (B)	F FE FF	Pipeline Operations Enforcement Federal Facility Response
SI (Site Inspection)	SI	Site-specific and site-related (ZZ) only (R)	EP, F, S, TR FF	Pipeline Operations Federal Facility Response
Site Reassessment	OO	Site-specific and site-related (ZZ) only (R)	EP, F, S, TR, FF	Pipeline Operations, Federal Facility Response
Site Security and Maintenance	PD	Site-specific only (S)	F, S, TR	Pipeline Operations
Site-Specific BRAC Costs	PX	Site-specific only (S)	FF	Federal Facility Response
State Core Program	SK	Non-site-specific only (N)	S, EP, F	Pipeline Operations

EXHIBIT III.6
WHO PAYS FOR WHAT

CERCLIS/WasteLAN ACTION NAME	ACTION CODE	SITE DESIGNATION	LEAD	BUDGET SOURCE/ AOA CATEGORY
State Support Agency Cooperative Agreement (Management Assistance/Enforcement)	MA	Site-specific and site-related (ZZ) only (R)	EP, F, S FE FF	Pipeline Operations Enforcement Federal Facility Response
Technical Assistance	TA	Site-specific, site-related (ZZ), and non-site (B)	EP, S, MR, TR, F, RP, PS FF	Pipeline Operations Federal Facility Response
Technical Assistance Grant	TG	Site-specific only (S)	F FF	Pipeline Operations Federal Facility Response
Training	TH	Non-site-specific only (N)	F FE	Pipeline Operations Enforcement
Tribal Core Program	TK	Non-site-specific only (N)	TR, F, EP,	Pipeline Operations
Tribal Support Agency Cooperative Agreement (Management Assistance/Enforcement)	TJ	Site-specific and site-related (ZZ) only (R)	TR, F, EP, FE FF	Pipeline Operations Enforcement Federal Facility Response

<u>KEY TO LEADS:</u>					
CG	=	COAST GUARD	SD	=	STATE DEFERRAL
EP	=	EPA IN-HOUSE	SE	=	STATE ENFORCEMENT
F	=	EPA FUND- FINANCED	SG	=	PRP-FINANCED ACTION FROM A SPECIAL ACCOUNT PERFORMED BY USCG
FE	=	FEDERAL ENFORCEMENT	SN	=	STATE, NO FUND MONEY
FF	=	FEDERAL FACILITIES RESPONSE	SR	=	PRP LEAD UNDER STATE
MR	=	MIXED FUNDING FEDERAL/RP	SS	=	PRP-FINANCED ACTION FROM A SPECIAL ACCOUNT PERFORMED BY STATE
PS	=	PRP RESPONSE UNDER STATE	ST	=	PRP-FINANCED ACTION FROM A SPECIAL ACCOUNT PERFORMED BY TRIBAL GOVERNMENT
RP	=	RESPONSIBLE PARTY	TR	=	TRIBAL LEAD, FUND FINANCED
S	=	STATE, FUND FINANCED			
SA	=	PRP-FINANCED ACTION FROM A SPECIAL ACCOUNT PERFORMED BY EPA			
<u>KEY TO SITE DESIGNATION:</u>					
S	=	SITE-SPECIFIC ONLY			
R	=	SITE-SPECIFIC AND SITE-RELATED (ZZ) ONLY			
B	=	SITE-SPECIFIC , SITE-RELATED (ZZ), AND NON-SITE			
N	=	NON-SITE-SPECIFIC ONLY			

III.D. SUPERFUND FINANCIAL MANAGEMENT

The purpose of this section is to assist regional program offices in carrying out their financial management responsibilities. It discusses the financial management tools and systems used by HQ and the regions to enter and track financial information. It also discusses the various financial management funding mechanisms available to EPA to support Superfund cleanup work and it details specific HQ and regional financial management responsibilities. Finally this section details the cost recovery process.

III.D.1 Financial Management Roles and Responsibilities

Due to the complexities of the Superfund program, numerous organizational units within the Regional EPA offices have responsibility for Superfund financial management. As described in this document, the Regional Management Division is the organization in which financial management, budgetary, accounting, planning and assistance agreements, and administration functions are carried out. The Regional Servicing Finance Office (SFO) and the Contracting Officers (CO) for the Response Action Contract (RAC), Superfund Technical Assessment and Response Team (START), Response Oversight Contract (ROC) and Emergency and Rapid Response Services (ERRS) contracts are considered to be a part of this division. Please see Section III.F.1 for a list of Regional Superfund Cost Recovery Contacts. This section first lists the primary regional offices with Superfund-related financial management responsibilities and the duties for which each office has responsibility or authority to perform. The next section lists the financial management roles and responsibilities of several staff positions.

a. Regional Financial Management Office

- Assigns Account Number, Document Control Number, and Cooperative Agreement identification numbers
- Enters quarterly AOA into IFMS, controls regional allowance, maintains Automated Document Control Register (ADCR), and reconciles transactions
- Sets up regional account numbers in IFMS
- Processes Procurement Requests (PRs), Interagency Agreements (IAGs), and Cooperative Agreements (CAs)
- Enters commitments, obligations, and drawdowns into IFMS
- Reviews invoices, monthly financial reports, and payment requests

- Commits funds under regional contracts and modifications
- Assists regional program office in the pre-application phases of the CA development
- Maintains Superfund document files on regional costs and supports the preparation of documentation for cost recovery
- Maintains accounts receivable for cost recovery, cash outs, Superfund State Contracts (SSC) cost share, and oversight billings, and maintains billing and collection system
- Provides regional program office with financial data

b. Regional Administrator

- Approves cleanup actions under removal authority
- Approves consistency exemptions at NPL sites where the removal costs are more than \$2 million
- Awards CAs, IAGs, and Technical Assistance Grants (TAGs)
- Enters into SSCs
- Initiates response planning activities

c. Regional Program Office

- Assigns the Account Number, Document Control Number, and Cooperative Agreement identification numbers
- Provides technical support to the Contracting Officer (CO)
- Reviews vouchers and/or financial reports
- Manages CAs and IAGs
- Issues S/SIDs
- Prepares Commitment Notices (CNs) and PRs
- Develops SSCs
- Approves Request for Proposals (RFPs) or Request for Bids and contracts developed by the States
- Enters financial data on contracts, IAGs, and CAs into CERCLIS/WasteLAN
- Maintains Superfund document files on regional work performed
- Submits change requests
- Initiates and manages obligations

d. On Scene Coordinator (OSC)

- Is an employee of EPA or U.S. Coast Guard (USCG)
- Reacts to hazardous substance spills and releases, or threats of release
- Initiates and manages cleanup actions under removal authority
- Aware of, in control of, and responsible for site charges
- Ensures costs are reasonable and necessary
- Prepares site budgets and contract action requests
- Completes Action Memoranda
- Prepares delivery orders and PRs
- Initiates PRs, Work Assignments (WAs), CAs, IAGs, and contracts
- Approves site-specific IAG invoices
- Establishes and maintains official site file
- Reviews and approves cleanup contractors' charges on a daily basis
- Tracks site costs against the established site ceiling
- Approves contractor invoices
- Acquires services using warrant for up to \$250,000

In some cases, an OSC may have a written "Delegation of Procurement Authority" signed by a Senior Procurement Manager (also called "Warrant Authority") and thus becomes an Ordering Officer. The limits and processes pertaining to OSCs may be changed at any time by issuance of the new OSC warrants by Office of Acquisition and Management

(OAM). These new authorities and limits shall supersede those placed in the manual. Currently, Ordering Officer responsibilities include:

- Obligates a maximum of \$250,000 for removal actions; and
- Develops statements of work and cost ceilings for removal.

e. Remedial Program Manager (RPM)

- Is an employee of EPA
- Initiates and manages removal actions and remedial actions
- Manages enforcement costs and activities
- Aware of, in control of, and responsible for site charges
- Ensures costs are reasonable and necessary
- Reviews contractor invoices and financial reports
- Establishes and maintains official site files in coordination with the Records Center
- Initiates PRs, WAs, CAs, IAGs, and contracts
- Approves site-specific IAG invoices

f. Regional Project Officer (RPO)/ Deputy Project Officer (DPO)

- Is an employee of EPA
- Manages remedial, enforcement, removal, and general site support contracts
- Evaluates and designates contractor award fees
- Monitors contractors' activities
- Reviews monthly contractor reports and site-specific attachments
- Initiates PRs, WAs, CAs, IAGs, and contracts
- Approves site-specific IAG invoices
- Identifies regional and site-specific contract requirements
- Reviews invoices
- Provides general contract management support

g. Administrative Support Unit

- Established in each regional program office
- Staffed with EPA staff (the non-government functions may be performed by a contractor)
- Provides administrative support to the OSC/RPM
- Provides liaison between OSC/RPM and other groups involved in administrative matters
- Provides support to regional program management
- Assists in developing removal site budgets and Action Memoranda
- Maintains the Removal Cost Management System (RCMS)
- Sets up and maintains active site files
- Completes PRs and CNs
- Reviews IFMS reports

Selected program offices in HQ also have Superfund Financial Management responsibilities. The main point of the contact for technical program area specific financial management issues is the applicable regional center. Contact Headquarters Program Analysis & Resources Management Center (PARM), Program Evaluation & Compliance Branch (PECB), Federal Facilities Enforcement Office (FFEO), Federal Facilities Restoration and Reuse Office (FFRRO), or Outreach/Special Project Staff (OSPS) with any issues pertaining to the AOA or overall budget resources. The next section lists the responsibilities of the HQ management offices.

h. Financial Management Division (FMD)/Office of the Comptroller (OC)

- Collects HQ's Superfund cost documentation for cost recovery
- Oversees annual site-specific reporting process
- Issues financial policies and procedures
- Provides general accounting support
- Records transfer allocations
- Notifies Trust Fund to invest cost recoveries, fines, and penalties
- Establishes Superfund account numbers in IFMS

i. Office of Acquisition Management (OAM)

- Conducts Superfund contracting program
- Negotiates, awards, monitors, modifies, and terminates contracts
- Provides technical guidance on contract administration
- Provides cost and price analysis

j. Grants Administration Division (GAD)/Office of Administration

- Issues, policies, regulations, and guidance for processing, awarding, and managing financial assistance agreements and IAGs
- Issues identification numbers for all IAGs
- Processes and awards HQ IAGs

k. Budget Division/OC

- Allocates Superfund allowances among HQ and regions
- Approves regional allowances
- Monitors obligations against regular and site allowances
- Processes transfer allocations
- Processes change requests
- Reprogram allowances

l. Financial Management Center- Cincinnati (FMC)

- Provides accounting support for all Superfund IAGs
- Processes disbursement requests from other agencies
- Processes billings for reimbursable activities
- Enters IAG obligations and disbursements into IFMS

m. Research Triangle Park (RTP) Office of Administration

- Provides accounting support for all Superfund contracts
- Enters contract award and obligation data into IFMS
- Processes contractor invoices
- Enters payments into IFMS via the Contract Payment System

III.D.2. Superfund Accounting Information

Where EPA incurs costs that can be identified as solely benefitting Superfund, the Superfund Appropriation is to be directly charged through the Agency's account number structure. See Exhibit III.7 for an explanation of account number structure.

The Agency uses S/SIDs to account for and accumulate Superfund costs by site. Generally, an S/SID should be established when there is a reasonable expectation that a future response action will be taken, but no later than either site proposal to the NPL, execution of an action memo, or an official decision to take a response. When committing or obligating funds at sites where a S/SID has not been assigned yet, the region may use "ZZ" in position 3 and 4 of the site/project position of the Account Number for PAs and SIs only. The "ZZ" should be used only if a site does not have an S/SID. "WQ" is used for bulk or block funding only, i.e., where S/SIDs exist but funds are not committed site specifically. When "WQ" or "ZZ" is used in the S/SID position, funds are obligated non-site specifically. However, for WQ obligations, when the funds are paid out/dispensed, they must be associated with a site. (ZZ obligations may be drawn down as ZZ funds.) "00" can be used for disbursement of non-site specific core activities. Once a S/SID has been established for the site, regions must revise all the financial accounting information (in IFMS and on the obligating document) with the correct S/SID. The "ZZ" should not be used for future obligations once a S/SID has been established at the site. (Information on changing IFMS data can be found later in this chapter.)

EXHIBIT III.7
ACCOUNT NUMBER STRUCTURE

Budget Fiscal Year	Fund (Appropriations)	Organization	Program Results Code	Site Project	Cost/Org
2 0 0 2	T R	0 7 H	5 0 1 0 2 D	0 7 2 3 A N 0 1 C 0 0 2	

Data Element Field Name	Definition	Sample Entry
Budget Fiscal Year (8 characters)	The first four positions in this field identify the budget fiscal year (e.g., '2002'). The last four positions in this field identify the ending fiscal year, but these positions are not used by the Superfund program, and should be left blank.	<u>2 0 0 2</u> _ _ _ _
Fund (Appropriations) (6 characters)	The type of appropriation is entered in this field with up to first four characters indicating appropriations accounts and sub-actions (e.g., 'TR'). If the appropriation is billed or received (for cost recovery), valid entries can be up to 4 characters in length (e.g., 'HSCR'), with the last two positions left blank.	<u>T R</u> _ _ _ _
Budget Organization (7 characters)	The Budget Organization field is the Allowance Holder/Responsibility Center (AHRC) code (e.g., '07H'). The AHRC code can be between 3 and 6 characters in length, with the last three digits representing the Superfund AOA Code and a local option.	<u>0 7 H</u> _ _ _ _

Data Element Field Name	Definition	Sample Entry
Program Results Code (9 characters)	Beginning October 1, 1998, the program results code (PRC) replaced the program element value. The PRC accommodates the accounting requirements under the GPRA structure. The first position represents the Agency's long term strategic goal. The second and third positions identify the objective under the goal, and the fourth and fifth positions identify the subobjective under each goal and objective. The value in the sixth position identifies the National Program Manager associated with the resources, and the seventh and eighth positions represent the major program activity undertaken by the Agency, where such additional level of detail is deemed necessary. The remaining position in this field is reserved for future use. The Response and Federal Facility programs are identified with 50102D; the Enforcement program is identified with 50103E; the Brownfields program is identified with 50108D.	<u>5 0 1 0 2 D</u> _ _ _
Site/Project (8 characters) - consists of S/SID, Action code, and Operable Unit	<p>The unique site identifier (S/SID) should be entered in positions 1 through 4, e.g., '07 23'. The S/SID includes the region number in position 2, e.g., '7' for Region 7 with a place holder of 0 in the first position. For Region 10, a '0' should be entered in this position. For Region 1 '1' is entered in the second position. For HQ a 'Q' is entered in this position.</p> <p>The action code is entered in positions 5 and 6 (e.g., 'AN' for RD/RA Negotiations).</p> <p>The Operable Unit is entered in positions 7 and 8 (e.g., '01' for Operable Unit number 01).</p>	<u>0 7 2 3 A N 0 1</u>
Cost Organization (7 characters)	The leading 'C' is the WasteLAN identifier used by IFMS. It is system generated in the first position of the Cost Organization field for WasteLAN actions. The numerical characters in the second, third and fourth positions represent the action sequence number, e.g., '002' for the second occurrence of an action at a site. The remaining positions should be left blank.	<u>C 0 0 2</u> _ _ _

III.D.3 Financial Data Management Systems and Tools

The following data management systems and tools are used to plan and track the use of extramural resources:

- CERCLIS/WasteLAN - Superfund specific database that houses site- and non-site specific data including the financial planning data used for generating SCAP 4 reports. WasteLAN is the system each region uses to enter region-specific data; CERCLIS is the system in HQ that integrates the data from WasteLAN into a national database.
- SCAP Reports - Standardized reports generated from CERCLIS/WasteLAN that support program planning and performance. The SCAP reports used by HQ to track the regional financial planning and execution are the SCAP 4 reports including: SCAP 4R for the Response budget; SCAP 4E for the Enforcement budget; SCAP 4F for the Federal Facilities budget; and SCAP 4D for the Brownfields budget.
- Budget Automated System (BAS) - The central Agency system used to integrate strategic planning, annual planning, budgeting, and financial management. The system contains resource (dollars and FTE), planning, and performance data. BAS is an Agency-wide application; registered users have desktop access across a variety of platforms in all HQ and regional offices. The system supports budget formulation, annual planning and operating plan development. BAS also delivers automated budget tools (e.g., payroll forecasts), automated links to IFMS for comparison reports.

(operating plan and actual obligations/outlays), and automated links to accountability. BAS also has the capacity to support allocations of performance targets within the Agency and project-based planning/resource allocations within Offices.

- Integrated Financial Management System (IFMS) - The Agency's core financial system which supports the general ledger, budget execution, funds control, accounts payable, disbursements, accounts receivable and collections, travel, project cost accounting, fixed assets and standard reporting functions. IFMS interfaces with a number of Agency "mixed" (financial and nonfinancial) systems that are primarily for administrative purposes but contain limited financial data. An interface has been established between IFMS and CERCLIS to download actual financial data into CERCLIS. An interface also exists between IFMS and BAS. IFMS is maintained by the Administrative Systems Division of the Office of Information Resources Management.
- Management and Accounting Reporting System (MARS) - IFMS application that identifies the status of commitments, obligations, and payments for a site. MARS can select any data element maintained in IFMS, arrange those elements in any desired format, and print a report. Regional program office staff can request MARS reports from the regional Servicing Finance Office (SFO).
- Financial Data Warehouse (FDW) - FDW is an official Agency reporting tool that will eventually replace MARS. FDW is a collection of data in an Oracle database from the following information systems: IFMS, Employee Payroll System (EPAYS), Consolidated Payroll Reporting System (CPARS), and the Contract Payment System (CPS). The data that is stored in FDW is available to EPA users via the intranet at "intranet.epa.gov/fdw" and by direct desktop access through Lotus Approach, Impromptu, MS Access (a Userid, password, and database host name must be established). IFMS data in FDW is refreshed at least twice a day. Data from CPS is updated daily, and data from EPAYS and CPARS is updated weekly.

III.D.4 Handling Financial Data in the CERCLIS/WasteLAN Environment

This section discusses the process for entering response and enforcement financial data into CERCLIS/WasteLAN.

IFMS data is downloaded nightly into CERCLIS/WasteLAN through an automated link. This automatic transfer of financial information from IFMS to CERCLIS/WasteLAN includes commitments and obligations data. Planned financial data must be entered into CERCLIS/WasteLAN by the region; however, the IFMS Account Number is generated by CERCLIS/WasteLAN at the time the planned obligation is first entered. This Account Number must be entered on all funding documents at the time the planned obligation is executed, i.e., committed or obligated. If the Account Number is not correct, the IFMS to CERCLIS/WasteLAN transfer will not work properly.

a. Entering Response and Federal Facility Data into CERCLIS/WasteLAN

Once the funding document has been processed by the region, and actual commitment or obligation data are entered into IFMS and transferred to CERCLIS/WasteLAN, the planned financial data must be deleted from CERCLIS/WasteLAN. If a region wants to retain planned financial data, it must enter the planned obligation into CERCLIS/WasteLAN with a regional Financial Type. The "Planned" Financial Type cannot remain in the system once the funds are committed or obligated. Failure to replace the Planned Financial Type could cause the region to exceed its annual budget, which will result either in withholding AOA approval, or a reduction in next quarter's AOA.

b. Entering Enforcement Extramural Budget Data into CERCLIS/WasteLAN

Regional personnel are no longer responsible for entering obligations/tasking [Work Assignment (WA)] amounts into CERCLIS/WasteLAN. Although regions are still responsible for entering planned financial data into CERCLIS/WasteLAN, actual commitments and obligations for enforcement actions will now be entered solely into IFMS by the regional FMO. From IFMS, the data will be downloaded into CERCLIS/WasteLAN on a nightly basis.

To ensure that all appropriate financial data are reflected in CERCLIS/WasteLAN, the following information along with the Account Number, should appear on obligation documents: EPA identification number (EPA-ID), S/SID, CERCLIS action or SubAction codes and OU number, WA number, amendment number, and amount.

Account Numbers must be established for each transaction before commitment and obligation. A CA is considered obligated when it is signed by the Regional Administrator. An IAG is considered obligated when it is signed by the other agency. Contracts are considered obligated when the CO signs the obligating document or, in the case of an Enforcement Support Services (ESS) WA, when the CO signs the WA. Regions also are responsible for reviewing and recommending payment of the invoice/voucher for these mechanisms. Once invoices are paid, these dollars (outlays) are entered into IFMS. If the obligation is generic and the invoice is site-specific, IFMS shows the funds deobligated from the generic account and obligated and disbursed from the site-specific account.

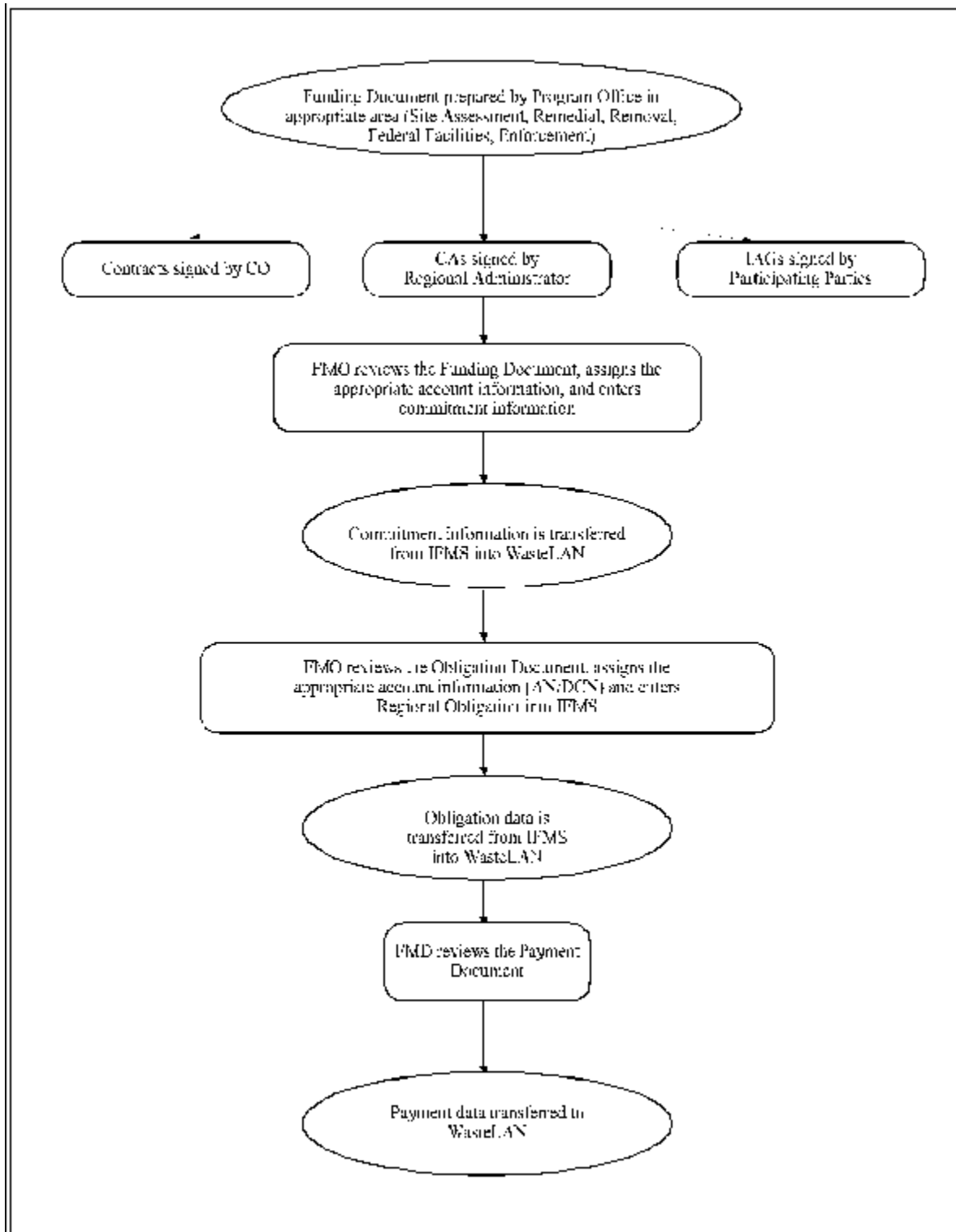
c. Correcting Financial Data

The IMC or Regional Superfund Budget Coordinator can request, on a regular basis, a report from the Regional financial office that contains all Superfund financial transactions in IFMS. The information in this report can be compared with the funding documents and the information in CERCLIS/WasteLAN. If there is a discrepancy between the financial data in CERCLIS/WasteLAN and IFMS, the funding document should be used to verify the information in both systems. There are three kinds of corrections which may be needed on financial information in IFMS, as shown in Exhibit III.8.

Upon determining that the data on the funding document are correct, the IMC should give the Regional FMO a copy of the funding document, and any other relevant documentation showing that the IFMS data has been entered incorrectly. The Regional IFMS administrator is then responsible for correcting any data errors in IFMS. The IFMS administrator is the only person authorized to correct data entry errors or change financial information in the IFMS database. The OC has issued standard procedures for correcting IFMS data. The IMC or designee should work with the Regional FMO on a regular basis to make sure that all IFMS errors are corrected.

Errors in account number or other information on the original funding document can only be corrected by the same process used to initially create the financial record (by a contract/PA or by amendment of the IAG or CA).

EXHIBIT III.8
HANDLING FINANCIAL DATA IN THE CERCLIS/WASTELAN ENVIRONMENT



III.D.5 The Funding Process

EPA uses a variety of procurement mechanisms to carry out CERCLA-funded response actions. These include the procurement of contracts, interagency agreements, cooperative agreements and Superfund State contracts.

The process by which these vehicles are funded is accomplished in distinct but interrelated steps. Approvals, commitments, and obligations result in directing funds to a project and/or supplier. In addition, the payment and deobligation processes result in drawdowns from obligated funds.

a. Approvals

An approval by the AAs, Regional Administrator or official designee is authorization to undertake a CERCLA-funded response action.

- Removal Actions:
 - Regional Administrator approves actions costing up to \$2 million, grants exemptions to the twelve months and \$2 million statutory limits based on consistency with the long-term action, and may re-delegate to the OSC the authority to approve actions costing up to \$200,000 in emergency situations and up to \$50,000 in non-emergency situations.
 - Before taking action, an Action Memorandum must be approved, except in emergency situations where verbal approval by the Regional Administrator is sufficient. The Action Memorandum documents whether the release meets the criteria of CERCLA and the National Oil and Hazardous Substances Pollution Contingency Plan (NCP), and includes an estimated total project ceiling. The OSC uses the estimate of duration and cost in order to determine the proper approval authority.
 - In extreme emergencies, the OSC may initiate activities without preparing the necessary documentation in advance. The OSC must document the decision within 24 hours of initiating the response.
- RI/FS, RD, RA, Site Screening and Assessment, Enforcement, and Federal facilities:
 - Planning is accomplished through the SCAP process. Funds should not be committed or obligated unless the project is reflected in CERCLIS/WasteLAN.
 - Obligation planned and executed on an OU or site basis. Outlays (payments) should be attributed to the appropriate OU.
 - A Record of Decision (ROD) is required for all remedial actions. The ROD is signed by the Regional Administrator or designee, or the AA SWER. It documents the alternative decision-making process, demonstrates that the requirements of CERCLA and the NCP have been met, and provides the basis for future cost recovery actions.

b. Commitments

- Commitments are a reservation of funds but not a legal promise to pay a supplier. Once the regional Funds Certifying Officer (FCO) certifies the availability of funds, a spending action becomes a commitment. Funds that are committed but not obligated are called open commitments.
- There are two types of commitment documents: Procurement Requests (PRs) and Commitment Notices (CNs). PRs commit funds for contracts; CNs commit funds for CAs and reimbursable IAGs.
- Open commitments expire at the conclusion of the Budget Fiscal Year (BFY).
- Each commitment is assigned a Document Control Number (DCN). The DCN is a 6-digit code assigned by the regional Superfund Financial Office (SFO) to PRs and CNs. This same number is carried over from the PR or CN to the obligating document. It identifies the spending action in IFMS, just as a check number identifies a check.
- When IFMS transfers an obligation, each obligation is accompanied with a matching decommitment.
- The contract number/OSWER Directive Number (ODN) represents a specific contract. More than one actual obligation could fund a contract. Similarly, more than one DCN can be associated with one contract number/ODN.

c. Obligations

- Obligations legally bind the government to pay a supplier for goods or services. Obligated funds can no longer be used for any other purpose.
- A contractor, another Federal agency, or State cannot start work until funds have been obligated. Funds can be used only for the purpose for which they were obligated.
- Obligating documents must be processed in accordance with guidance issued by Office of Acquisition Management (OAM), Grants Administrative Division (GAD), and Financial Management Division (FMD). Some contracts are awarded by OAM and entered into IFMS by the SFO/RTP; others are handled by the regions. Obligations for CAs are entered into IFMS by the regions; IAGs are entered by the FMC-Cincinnati.
- A CA is considered obligated when it is signed by the Regional Administrator. An IAG is considered obligated when it is signed by the other agency. Contracts are considered obligated when the CO signs the obligating document, or in the case of an ESS WA, when the CO signs the WA.

d. Payments (Outlays)

- Regions are responsible for reviewing and recommending payment of the invoice/voucher.
- Invoices from contractors/suppliers are submitted to the proper SFO for payment. Before payment, there must be an obligating document and a receiving report to verify that the work was completed, or that the goods received were satisfactory. Unpaid obligations remain in IFMS until paid, or until the allowance holder or obligating official notifies the SFO that no further payments will be made. When financial records are transferred from IFMS, each payment is accompanied with a matching deobligation.

- If the obligation was generic and the invoice is site-specific, IFMS shows the funds deobligated from the generic account and obligated and disbursed from the site-specific account.

e. Deobligations

- Regions should regularly review the status of all contracts, IAGs, CAs, and grants. If all activities have been completed, remaining funds should be deobligated immediately to make them available for other activities. Regions should hold 15 percent of contract obligations to fund site closeout activities. Also see Section C.5 earlier in this chapter for discussion of the current Deobligation Policy.

III.D.6 Financial Management of Contracts

The Agency's Superfund Contracts 2000 Strategy identifies the long-term needs of the Superfund program and provides a portfolio of Superfund contracts to meet those needs. During FY 02/03, implementation of the strategy will continue.

Superfund contracts are awarded through standard procurement procedures (see the Office of the Comptroller's Resources Management Directives Systems 2550C, Chapter 2 of this document, and the EPA Contracts Management Manual, or refer directly to the directives prepared for each contract). Exhibit III.9 contains information on the procurement forms used for most Superfund contracts. The unique aspect of Superfund contract processing and financial tracking stems primarily from the need to associate contractor costs incurred with specific Superfund sites and OUs to support the cost recovery process. Cost recovery negotiations with PRPs, or court actions, require careful documentation of Federal costs incurred at each site/spill.

a. Site-Specific Contracts

Site-specific contracts are obligated and tracked on a site-specific basis. They include RAC, START, Regional Oversight Contracts (ROC) and ERRS.

b. Non-site Specific Contracts

Non-site specific contracts are generally support type contracts which are not obligated site specifically.

General Site Support Contracts

- Not obligated on a site-specific basis
- Capable of providing broad technical and planning support on an "as needed" basis
- Includes START, Contract Laboratory Program (CLP), and Environmental Services Assistance Team (ESAT)
- Contractors submit site-specific attachment that includes invoiced costs for:
 - Each site with a S/SID;
 - All other sites;
 - Program management;
 - Base and award fee; and
 - Non-site activities (e.g., training).
- Contractors submit original invoice to RTP and copies to HQ PO
- PO reviews invoice
- RPOs and DPOs may conduct concurrent reviews

Enforcement Support Services (ESS)

- Combination of general site support and site-specific contracts; however, not obligated on a site-specific basis
- Regions issue WAs against the contract on a site-specific basis
- Site-specific WAs are not entered into IFMS
- Contractors submit site specific attachment that includes invoiced costs for:
 - Each site with a S/SID;
 - All other sites;
 - Cost plus/fixed/award fee; and
 - Non-site activities (e.g., training).
- Contractors submit original invoice to RTP and copies to RPO
- RPO reviews invoice
- RPOs and WAMs may conduct concurrent reviews

Mission Support Contracts

- Provides support to HQ and regional program offices
- Not for site-specific work
- Not obligated site-specifically
- Administered totally by HQ

EXHIBIT III.9
EPA FORMS COMMONLY USED FOR SUPERFUND PROCUREMENTS

EPA Form Number	Form Name	Purpose	Comments
1900-8	Procurement Request/purchase Order	The Agency's basic form for requesting the procurement of any goods or services. Used to commit funds before obligating funds on any of these documents. Must be certified by FMO.	This form is the basis for entering a commitment in IFMS. The FMO enters an obligation only upon receiving a contract document or purchase order.
1900-48	Order for Services-Emergency Response to Hazardous Substance Release	Used by OSCs to obligate funds and contract for services (up to \$250,000) from commercial firms or a State or local government (if site not owned by State or subdivision at time wastes were disposed of) to respond to a release.	Results in a firm, fixed-price contract. No price adjustment may be made for work stated in contract. Contractor may submit only one invoice. FMO will process contract as an obligation.
1900-49	Notice to Proceed with Emergency Response to Hazardous Substance Release	Used by OSC to authorize a contractor to begin work on an emergency response (up to \$10,000 per incident). Negotiation of definitive contract and any modifications performed by CO.	A preliminary contractual instrument that must be made final by a designated CO. FMO will process notice as an obligation.
1900-56	Letter contract for State, Tribal Government, or Local Government Response to Emergency Hazardous Substance Release	Used by OSC to procure services from a State, local, or Tribal government to begin work on an emergency response (up to \$10,000 per incident) if site was not owned by State or subdivision at time of hazardous waste disposal. Negotiation of definitive contract and any modifications performed by CO.	Results in a cost reimbursement type agreement with a State, local, or Tribal government. It is a preliminary contractual instrument that must be made final by a CO. The appropriate FMO will process a letter or contract as an obligation.
1900-59	Delivery Order for ERRS	Used by OSCs to order services (up to \$250,000) from the ERRS contractor to respond to a release. All modifications and obligations greater than \$250,000 will be processed by the CO.	Has time and material provisions but uses fixed rates negotiated in ERRS contract. Order must be made final by a designated CO. FMO will process orders as an obligation.

III.D.7 Other Financial Vehicles

The following sections discuss interagency agreements, cooperative agreements, and Superfund State contracts.

a. Interagency Agreements (IAGs)

An IAG is a written agreement between Federal agencies under which goods and services are provided. The Superfund program uses Disbursement IAGs and Allocation Transfer IAGs to request Federal agencies' assistance with site cleanups and associated activities, and to provide ongoing support or services. The regional program office initiates and manages site-specific IAGs. U.S. Coast Guard (USCG)-lead removal IAGs, Department of Justice (DOJ) IAGs and allocation transfer IAGs are negotiated, approved, awarded, and managed at HQ. The IAG specifies the services required, and identifies the method of payment.

b. Cooperative Agreements (CA)

A Superfund Cooperative Agreement (CA) is a legal instrument between the Federal government and a State, political subdivision, or Indian Tribe that forms a working relationship in which both parties provide funding and services related to the design and implementation of Superfund responses. The CA transfers money, goods or services to the State or other recipient to lead or support Agency activities. It allows the State or other recipient to take responsibility for leading the Superfund response. In addition, it defines the level of involvement of EPA and the recipient and secures the State's CERCLA assurances.

Several offices are involved in the commitment process for a CA. The Regional Program Office (RPO) prepares the commitment notice and obtains the necessary program approvals; the Regional Comptroller's Office certifies availability of funds, assigns accounting data and enters commitment in IFMS; and the Grants Administration Division assigns the CA identification number. To obligate funds for a CA, the Regional Administrator (or his/her designee), first signs the CA. The Regional Comptroller's Office processes the obligation in accordance with OAM, GAD, and FMD requirements and then enters the obligation in IFMS.

For additional information on the financial management of CAs, refer to the Resources Management Directives Systems 2550D, Chapter 9.

c. Superfund State Contracts (SSCs)

When EPA or a political subdivision has the lead for a Remedial Action, an SSC is used to describe the State's role. A SSC is a legally binding agreement that provides the mechanism for obtaining required State cost share and other assurances, outlines the statement of work for the response action, and documents responsibilities for implementation of response activities at a site. When a political subdivision has the lead, the SSC is signed by EPA, the State, and the political subdivision.

The SSC does not obligate funds. Funds for Federal-lead projects must be obligated through an EPA PR with a contractor, or through an IAG with another agency. Funds for response actions conducted by a political subdivision are provided through a CA (see previous section).

The SSC must be signed prior to the obligation of funds for a RA. EPA may obligate RD funds to initiate the RA procurement process, up to the point of soliciting for construction bids. In cases of extreme urgency, a solicitation (for bids on RA work) may be issued before a SSC is signed. The solicitation must notify prospective bidders that the availability of funds for the contract is contingent on EPA and the State concluding a SSC. If the SSC is not signed before the bid opening, one of the following decisions must be made:

- The solicitation may be canceled; or
- The bid opening date may be postponed (giving bidders an opportunity to withdraw, modify, or submit new bids).

To ensure that Fund monies are effectively used, procurement activities should be initiated with RD funds only when the region is confident the SSC will be signed before bids are opened.

For additional information on financial management responsibilities related to SSCs, refer to the Resources Management Directives Systems 2550D, Chapter 9.

Requirements

- As provided by law, the State must provide its assurances through an SSC before the Superfund Trust Fund (Fund) can be used to finance a RA.
- SSC must be in place before EPA or a political subdivision can begin Fund-financed RA or NTC removal where the State is sharing costs.
- If USACE will perform the response action, a SSC must be in place before construction contract/agreement can be signed.
- If an IAG is used for the response action, a SSC must be signed before the IAG can be issued
- As part of its assurances, the State must agree to pay its cost share of 10 percent for a RA or NTC removal at privately operated sites, or 50 percent of all prior and future Superfund activities at publicly operated sites. These assurances are made prior to RA start.
- Contains program assurances and cost share payment schedule.

Development

- The SSC is developed by regional program office.

Accounts Receivable

- In most cases, States are required to provide cash payments to EPA for cost shares.
- As State cost share amounts become due, RPM/RPO forwards copy of SSC to Regional Comptroller's Office to record accounts receivable in IFMS.
- RPM/RPO will forward SSC modifications to Regional Comptroller's Office as required.

Payment Schedule

- The State can make its cost share payment(s) either in a lump sum advance or incrementally based on a payment schedule.
- If a State's cost share payment is received in advance, this amount should be used in lieu of EPA's appropriated funds. Matching amounts of reimbursable authority must be requested and issued before they can be used.

Billing

- According to the SSC payment schedule, the Regional Comptroller's Office will send State a bill for collection indicating cost share amount to be paid.
- Regional Comptroller's Office will reference the SSC, including site name and site/spill identifier number on the bill.
- The State's payment is remitted to respective regional lockbox account.
- The State must include copy of bill with all remittances.

Receipt of Payment

- If payment is not received when due, the Regional Comptroller's Office will follow up with the State via dunning letters.
- Interest does not accrue on the billed amount if the State provides dollars before EPA obligates funds for RA. In this case, the Regional Comptroller's Office places amounts received in reimbursable account.

Closeout

- The RPM/RPO is responsible for advising the Regional Comptroller's Office to close out a SSC.
- Regional Comptroller's Office performs a reconciliation of financial data as part of the SSC close out process.

III.E COST RECOVERY PROCESS

CERCLA, as amended, imposes liability on responsible parties for the cost of responding to releases or threatened releases of hazardous substances from hazardous waste sites or spills. When these PRPs fail to clean up sites on their own, EPA may perform the cleanup and later attempt to recover the cleanup costs from the parties. Obtaining reimbursement for these costs through negotiation or judicial action is one of the primary goals of the Superfund program.

Cost recovery documentation is performed by a case development team composed of representatives from the Office of Regional Council (ORC), the regional program office, and the Regional SFO. The involvement and distribution of responsibilities of each of these offices during the cost recovery process varies among the regions, and may be defined by a Regional Inter-Office Memorandum of Understanding.

III.E.1 Cost Recovery Referral Development Process

a. Initiation of Cost Recovery Process

- Regional program office prepares and submits cost recovery checklist through Regional Cost Recovery Coordinator (RCRC) to Regional SFO. Checklist identifies date through which costs are to be documented and date documentation is required.
- RCRC requests site-specific reports generated by the Superfund Cost Organization and Recovery Enhancement System (SCORES) to provide cost basis for negotiations with PRPs.

b. Cost Documentation and Reconciliation

- Involves collecting and reviewing documentation to ensure accounting and cost information are recorded correctly, costs are properly charged, Account Numbers refer to the appropriate site, and costs on documents are accurately reflected in IFMS.
- SFO documents regional Superfund costs and prepares cost summary, computes indirect costs, provides expert and factual financial witness testimony, and interprets financial documents and SCORES reports.
- ORC reviews final cost summary and documentation in preparation for litigation and takes appropriate action pursuant to the Privacy Act and Confidential Business Information requirements.

c. Work Performed Documentation and Reconciliation

- Involves collecting and reviewing documentation to ensure that costs are being pursued for appropriate site activities.
- RCRC assembles copies of any task-creating document (WA, Purchase Order, Delivery Order, etc.) as well as amendments, modifications, progress reports and close-out reports for the tasks included in the cost recovery referral.

- RCRC works with the SFO to ensure agreement between the cost and work performed documentation.
- ORC reviews final work performed documentation package and takes appropriate action pursuant to the Privacy Act and Confidential Business Information requirements.

d. Site File Maintenance

- Diligent maintenance is crucial to cost recovery and is a regional responsibility.
- Financial files are maintained by the FMO until two years after all cost recovery litigation is complete.
- Work performed files are maintained by contracts officials or RCRC in accordance with Agency disposal guidance.
- Disposal of files is permitted 30 years after cost recovery is completed or upon completion of imaging or when no longer needed, whichever is later.
- Cost recovery documentation should be maintained by the RCRC until required by the litigation team.

e. Superfund Indirect Costs

EPA incurs costs that are attributable to individual Superfund sites and indirect costs which support the operation of the Superfund program in general and which also support site clean ups, but cannot be directly accounted for by an individual site. Annual indirect cost rates are computed linking the cleanup activity with the level of benefits received from the support activities.

f. Annual Allocation

The Annual Allocation Reporting Process was implemented to allow the Agency to capture Superfund site-related contract costs consistently and accurately for the purpose of cost recovery and external reporting. This process is the means by which administrative and other non-site costs (program management, capital equipment, start-up and site-supported costs) associated with the contractors' direct site work are redistributed to the appropriate Superfund sites. The process requires that the contractors follow a documented methodology for allocating certain non-site specific costs to sites and submit an annual allocation report.

g. Cashout/Special Accounts

A cashout is money received by EPA, a State, or another PRP under the terms of a settlement agreement [such as a consent decree (CD), administrative order on consent (AOC) or consent agreement] to address future response action costs at a specified Superfund site.

EPA is authorized to establish and maintain site-specific special accounts where PRPs agree to make cash payments toward response costs at a site (i.e. cashout and/or cost recovery settlements). Cashouts accepted under this authority should be placed in EPA site-specific special accounts before they are used. Once these cash payments have been obtained, the Agency may begin obligating and outlaying the funds in accordance with the settlement agreement.

h. Department of Justice (DOJ) Involvement

DOJ and the United States attorneys act on behalf of EPA in all cost recovery litigation. Only DOJ has the authority to settle a claim for any dollar amount more than \$500,000. EPA has the authority to settle for amounts less than \$500,000. As a result, DOJ's involvement is essential to recovery of costs.

III.E.2 Cost Recovery Tools & Systems

a. SCRIPS and SCORES

The Superfund Cost Recovery Image Processing System (SCRIPS) stores, maintains, and retrieves images of the Superfund site-specific cost documentation. The Superfund Cost Organization and Recovery Enhancement System (SCORES) presents Superfund site-specific expenditures and transactions in a summarized format that is easily understood. SCORES provides an automated way to file, print, store and maintain cost recovery/Superfund site-specific data, which are used to support the cost recovery process. Regions are in the process of converting to SCORPIOS.

b. SCORPIOS

To achieve additional efficiencies in preparing cost recovery packages, and to bring both systems into compliance with current EPA Window standards, EPA has developed and is implementing SCORPIOS (Superfund Cost Recovery Package and Image On-Line System) which combines the SCRIPS and SCORES systems. SCORPIOS will take advantage of the advances in technology, process flow redesign, and EPA's current infrastructure.

c. ETS

The Electronic Timesheet System (ETS) provides an automated approach to recording an employee's time. EPA staff use ETS to track the time spent working on specific activities, particularly Superfund sites. EPA initiated the development of ETS as an effort to reduce the "barriers" employees face in completing their timesheets (i.e., ETS builds the account code, performs all the math, ensures legibility and minimize clerical errors).

III.F. SUPERFUND FINANCIAL CONTACT INFORMATION

This section provides regional and HQ contact information to assist in resolving and clarifying any financial management issues or difficulties that are encountered.

III.F.1 Regional Superfund Cost Recovery Contacts

Exhibit III-10 identifies the Regional Superfund Cost Recovery Contacts.

**EXHIBIT III-10
REGIONAL COST RECOVERY CONTACTS**

Location/Region	Name of Contact	Phone Number
Region I	Dave Tornstrom Lee Clouthier Ruben Neira	617/918-1135 617/918-1934 617/918-1939
Region II	Richard Manna Jo-Ann Velez Pam Keyser	212/637-3480 212/637-3462 212/637-4297
Region III	Daia Arnold Steve Pandza Diane Malancone	215/814-5171 215/814-5178 215/814-5172
Region IV	Connie Crumley Sarah Franco Vickie Tellis	404/562-8240 404/562- 8215 404/516-8218
Region V	Betty Campbell Anthony Audia Violet Stroggins	312/886-7502 312/886-2196 312/353-4884
Region VI	Dennis McBride John Eagles	214/665-7481 214/665-6535
Region VII	David Piet Gay Ranes	913/551- 7526 913/551- 7442
Region VIII	Philip Elbeck Judy Lehmann Mary Downs	303/312-6950 303/312-6166 303/312-7047
Region IX	Tiffanie Pang Yvonne Fong David Wood	415/744-1729 415/744-1742 415/744-1747
Region X	Ruth Broome Diane Norton	206/553-2968 206/553-2962
Research Triangle Park	Gloria Owens Betty Hamilton	919/541- 0052 919/541-4280

III.F.2 Headquarters Superfund Cost Recovery Contacts

Exhibit III-11 identifies the Headquarters Superfund Cost Recovery Contacts.

**EXHIBIT III-11
HEADQUARTERS SUPERFUND COST RECOVERY CONTACTS**

Staff Name	Position	Areas of Specialization	Phone #
Benson, Holly	Accountant	Indirect Costs	202/564-4982
Berry, Tanya	Financial Specialist	Cost Documentation; Payroll	202/564-4986
Brittingham, Kevin	Accountant	Nat'l Documentation Advisor; Special Projects	202/564-4941
Brown, Jessica	Accountant	Cost Accounting	202/564-4978
Brown, Tommy	Financial Specialist	Cost Documentation; Travel/SCRIPS	202/564-4936
Cooke, Bill	Branch Chief		202/564-4926
DeHoff, Tom	Accountant	Audit Liaison, Reports, Financial Statement Overview	202/564-4946
Dunn, Bernadette	Accountant	Cost Accounting; IAG Indirect Rates	202/564-4963
Edmondson, Barbara	Accountant	Nat'l Cost Documentation; Superfund Account Codes; Maintain/distribute S/SIDs; Special Projects	202/564-4927
Gorski, Beth	Accountant	Cost Accounting	202/564-2317
Koontz, Tom	Financial Specialist	ETS, SCRIPS, SCORES, SCORPIOS, Action Codes	202/564-4971
Mazyck, Levy	Accountant	Superfund Indirect Costs	202/564-5219
Neal, Sheldonna	Financial Specialist	Special Projects; Annual Allocation	202/564-4911
Payton, Daniel	Accountant	Payroll Documentation	202/564-4976
Perkins, Nancy	Accountant	Cost Accounting; Historic Charges	202/564-4919
Rajewski, Ellen	Accountant	Indirect Costs; Split Funding	202/564-4977
Smith, Tom	Accountant	Annual Allocation	202/564-4949
Stelmak, Margaret	Clerical Assistant (SEE)		202/564-4926
Van Pelt, Tina	Accountant	Annual Allocation; Superfund Contractor Invoice Accounting and Adjustment	202/564-4984

Staff Name	Position	Areas of Specialization	Phone #
Velez, Vince	Financial Specialist	Superfund Policy; Cashouts/Special Accounts; Superfund Accounts Receivable	202/564-4972
Young, Charles	Accountant	Superfund Policy Expert/Advisor	202/564-4914

III.F.3 Regional Budget Coordinators

Exhibit III-12 identifies the Regional Budget Coordinators. In each Region a Budget Coordinator serves as the regional lead for all Superfund program resource activities. The Budget Coordinator:

- Coordinates the planning, development and reporting of resources;
- Coordinates the planning and execution of regional priorities;
- Communicates and implements national and regional Superfund budget policies;
- Helps IMC to ensure regional resources associated with accomplishments are complete, current, and consistent, and accurately reflected in WasteLAN; and
- Provides liaison to HQ on program issues.

EXHIBIT III-12 REGIONAL BUDGET COORDINATORS

Name/Region	Phone #	Fax #
Susan Walter/Region I	(617) 918-1447	(617) 918-1291
Courtney McEnery /Region II	(212) 637-4295	(212) 637-4360
Robin Faux/Region III	(215) 814-3133	(215) 814-3015
Charlotte Whitley/Region IV	(404) 562-8863	(404) 562-8842
Andy Anderson/Region V	(312) 886-4699	(312) 886-4071
Helen Newman/Region VI Alternate/Carlene Chambers	(214) 665-6657 (214) 665-3181	(214) 665-6660
Teri Hankins/Region VII	(913) 551-7118	(913) 551-7145
Roger Hoogerheide/Region VIII	(303) 312-6863	(303) 312-6065 (303) 312-6897
Linda Ma/Region IX	(415) 744-2166	(415) 744-1796 (415) 744-2180
Lynne Kershner/Region X	(206) 553-6518	(206) 553-0124

III.F.4 Subject Matter Experts

Exhibit III-13 identifies the Headquarters Subject Matter Experts (SMEs) for budget and financial information. The following Headquarters program officers are responsible for Superfund budget planning and execution.

- Office of Solid Waste and Emergency Response (OSWER)
 - Response Budget - Planning, Analysis and Resource Management (PARM) Center in the Office of Emergency and Remedial Response (OERR)
 - Federal Facilities Response Budget - Federal Facilities Restoration and Reuse Office (FFRRO)
 - Brownfields Budget - Outreach/Special Project Staff (OSPS)
- Office of Enforcement and Compliance Assurance (OECA)
 - Enforcement Budget (Technical and Legal) - Program Evaluation and Coordination Branch (PECB) and the Program Operations Staff (POS) in the Office of Site Remediation Enforcement (OSRE)
 - Federal Facilities Enforcement - Federal Facilities Enforcement Office (FFEO)
- Office of Chief Financial Officer (OCFO)/ Office of the Comptroller (OC)
 - Annual Budget process - Annual Planning and Budget Division (APBD)

**EXHIBIT III-13
HEADQUARTERS SUBJECT MATTER EXPERTS**

Subject Matter Expert	Subject Area	Phone #
Alan Youkeles	Action Codes	703/603-8784
Alice Ludington	Annual Budget Process - OSRE	202/564-6066
Willie Griffin (Chapter Lead)	Annual Budget Process - OERR	703/603-8911
Ben Hamm	Brownfields Budget	202/260-1358
Jim Maas	Brownfields Budget	202/566-2778
Juanita Standifer	Brownfields Budget	202/260-9192
Marie Bell	Federal Facilities Budget	202/260-8427
Lance Elson	Federal Facilities Enforcement Budget	202/564-2577
Art Flaks	Program Management	703/603-9088
Nancy Ortowski	Real Property Acquisitions	703/603-8785
Tiffany Disrud	Resource Management	202/564-1533
Steven Blankenship	Resource Management	202/564-6905
Patricia Derkasch	Resource Management	202/564-3954
Paul Nadeau	Response Budget	703/603-8794
Kevin Brittingham	Superfund Financial Management	202/564-4941
Robert White	SCAP 4/21 Report Coordinator	703/603-8873

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